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### The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION,

STATE HOUSE, BOSTON, June 1, 1937.

As Commissioner of Corporations and Taxation, I submit herewith the Thirtieth Annual Report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1935. This report was prepared under the immediate direction of Mr. Theodore N. Waddell, Director of Accounts in the Department, and contains data relative to the finances of the municipalities of the Commonwealth, together with tabulations compiled from the returns made by the several city and town officials.

HENRY F. LONG,

*Commissioner of Corporations and Taxation.*

# The Commonwealth of Massachusetts

## REPORT ON THE STATISTICS OF MUNICIPAL FINANCES—1935

HON. HENRY F. LONG, *Commissioner of Corporations and Taxation,  
State House, Boston.*

SIR:—I submit herewith the Thirtieth Annual Report on the Statistics of Municipal Finances for the year 1935 when for the first time the financial year coincides with the calendar year in all the municipalities of the Commonwealth.

This report has been prepared on the same general plan as previous reports, and makes available comparable receipts and expenditures for all the municipalities. In making a comparison with the years subsequent to 1931 due allowance should be made for the manner in which the cities and towns adjusted their finances to meet the changed conditions. The essential activities were not eliminated, but the cost of government was reduced by means of salary cuts or by contributions received from municipal employees and applied toward this cost.

The figures in this report are affected by partial restoration of salary cuts and reductions in contributions of municipal employees which necessarily affects comparisons with previous years, and in those communities which adopted the contributory method in lieu of salary cuts the reduced contribution is reflected in the revenue account.

A general revision of the municipal finance statute and more particularly the section regulating borrowing was enacted in 1913. The incurring of debt was restricted to definite purposes, and the terms of loans fixed so that the debt would be liquidated well within the life of the object for which it was incurred. Sinking funds were abolished in 1913, and all debt thereafter incurred was to be issued on a serial basis, the annual payments in any year to be not less than the amounts payable in any subsequent year.

Legislation enacted to accomplish these purposes has proved both desirable and practical and has placed our cities and towns on a sound financial basis, but the depression came and brought new problems. Without changing the general laws on municipal finance, special laws were enacted from time to time to furnish relief during this period.

Now that we appear to be safely emerging from the depression, I will state briefly the measures adopted and methods followed during the period.

Chapter 49 of the Acts of 1933 established an Emergency Finance Board of five members composed of three appointed by the Governor, the State Treasurer and the Director of Accounts. This Board was created for the specific purpose of approving or disapproving proposed loans from the Commonwealth to cities and towns based on the tax titles held by them.

The need of spreading some of the cost of welfare was met by the passage of Chapter 307 of the Acts of 1933 which provided that loans could be issued only with the approval of the Emergency Finance Board. Chapter 366 of the Acts of 1933 provided for borrowing by cities and towns for P.W.A. projects, these loans, under the terms of the act, being subject to the approval of the Emergency Finance Board.

Similar legislation was passed for each of the years 1934, 1935 and 1936, loans under all of these acts requiring approval by the Board.

Opportunity for a great increase in municipal debt was thus offered, but it is very gratifying to note the results as shown in the following table:

Year	Debt—January 1						Increase or Decrease		
							Compared with Previous Year		
							Increase	Decrease	
1929	.	.	.	.	.	.	\$281,084,911	\$1,924,278	—
1930	.	.	.	.	.	.	283,601,976	2,517,065	—
1931	.	.	.	.	.	.	303,725,731	20,123,755	—
1932	.	.	.	.	.	.	316,484,599	12,758,868	—
1933	.	.	.	.	.	.	311,666,745	—	\$4,817,854
1934	.	.	.	.	.	.	311,119,041	—	547,704
1935	.	.	.	.	.	.	305,615,776	—	5,503,265
1936	.	.	.	.	.	.	298,699,832	—	6,915,944
1937	.	.	.	.	.	.	293,581,864	—	5,117,968

This table shows that the automatic operation of the serial payment plan of providing for debt has absorbed all the new debt incurred in the depression era; in fact, there has been a material decrease in indebtedness.

It is difficult to show the exact extent of the increase in debt occasioned by Public Works Projects as there was no uniform method followed in 1933 either by the municipalities or by the Emergency Finance Board, since no one knew how the Federal Government would make payments of the grants allotted. The Government proposed that its grants be applied to the liquidation of the debt; hence the authorized loans would greatly exceed the amounts needed in case the borrowings were made from sources other than the Government and the grants used to pay the cost of the projects. Massachusetts municipalities could borrow at a lower rate of interest than that charged by the Federal Government, so that there were only three cases where borrowings were made from the Government. The dates of authorizing Public Works loans do not in many cases correspond with the dates when the loans were actually made, but the debt actually issued is included in the figures reported.

The Public Welfare and Work Relief loans included in the analysis tables showing net debt as of the first of the year were issued as follows:

1933.....	Chapter 307	\$12,212,053.00
1934.....	Chapter 335	1,533,500.00
1935.....	Chapter 188	14,180,220.00
1936.....	Chapter 80	13,679,345.27

The reduction of debt in 1934 would make an even better showing had it not been for the Financial Year Adjustment loans authorized for those cities which were compelled to change their financial year to correspond with the calendar year in accordance with the provisions of Chapter 229 of the Acts of 1934. This accounted for \$4,093,500 of debt, but notwithstanding these adjustment loans, the relief loans, and the Public Works Administration loans, there is an actual decrease in funded or fixed debt since January 1, 1932, of \$22,902,735.

It may be said that without reserves which have been drawn upon there would not have been such a showing. This is true, but the lack of such reserves would not have materially affected the picture. This accomplishment in the field of finance is the result of careful planning established through education, and we should now devote our time to the spending side. It cannot be said that increased taxes are a result of debt, for the latter is constantly decreasing and is bound to continue in that direction for the next five to ten years, even though there should be further relief legislation similar to that of the past four years. However, so long as we continue our public activities, in fact increase them, there can be no hope for tax reduction; hence the necessity of studying the spending side, for it is the operating costs which account for increases in the tax rates of our cities and towns and not new debts.

Revenue for current charges in 1935 increased \$16,270,426, or 5.7 per cent, increases being reflected in all classes with the exception of grants and gifts, cemeteries, and premiums received on loans. The figures for 1934 included a grant from the Federal Government of \$3,212,506, based upon relief expenditures for the last quarter of 1933, and this, together with the reduction in contributions of municipal employees accounts for the greatly reduced revenue received from grants and gifts. The increase in receipts from taxes is not entirely available for expenses of maintenance, since \$5,216,114 of this increase represents the additional amount paid to the State from tax title redemptions over the amount paid in the previous year.

Current charges against revenue for maintenance and operation increased \$17,563,281, or 7.5 per cent. This increase is reflected in each class of expenditure except administration of trust funds.

The unclassified item of expense is distorted on account of a large amount of E.R.A. and W.P.A. expenditures that could not be allocated to a particular department or activity. The different projects have been classified as to maintenance and outlays wherever it has been possible to do so.

Interest payments show a decrease on account of lower interest rates on temporary loans and also because of the actual reduction of funded debt. The increase in payments of debt from revenue is due to the short-term welfare loans of 1933 and 1934. Tax title redemptions represent the amount redeemed by those cities and towns that had borrowed from the State on account of tax titles held.

Outlays in general include expenditures for permanent improvements for which



borrowings can be made under our law. Increase in outlays is due largely to P.W.A. projects, in fact nearly all of the major projects are being constructed in cooperation with the Federal Government.

Cooperative work with the Federal Government for E.R.A. and W.P.A. projects has materially assisted the unemployed, has relieved welfare and has provided at public expense service that otherwise would not have been considered in normal times. The extent of the future tax burden as a result of these additional municipal improvements cannot be determined at the present time, but it is reasonable to expect an increased maintenance cost where there are extensive municipal activities.

A comparison of revenue for current charges and current charges against revenue for the years 1934 and 1935 for all cities and towns, together with the percentage each class of receipts bears to the total receipts, and the cost of each function of government, as compared with total expenditures, as well as outlays for these years, will be found in the following tables:

*Revenue for Current Charges.*

CLASSIFICATION.	1934	1935	PERCENTAGES	
			1934	1935
Taxes . . . . .	\$217,059,318	\$232,309,284	75.55	76.53
Licenses and permits . . . . .	4,864,036	5,656,356	1.69	1.86
Fines and forfeits . . . . .	338,997	591,906	0.12	0.20
Grants and gifts (for expenses) . . . . .	9,274,031	5,375,718	3.23	1.77
All other general revenue . . . . .	14,535	15,843	<sup>1</sup> -	0.01
Special assessments (for expenses) . . . . .	764,311	788,555	0.27	0.26
Privileges . . . . .	4,699,688	5,173,473	1.64	1.70
Departmental . . . . .	16,079,785	17,927,913	5.60	5.91
Public service enterprises . . . . .	27,815,208	29,094,569	9.68	9.58
Cemeteries . . . . .	927,021	914,551	0.32	0.30
Interest . . . . .	5,361,651	5,630,981	1.87	1.85
Premiums . . . . .	95,242	85,100	0.03	0.03
TOTALS . . . . .	\$287,293,823	\$303,564,249	100.00	100.00

<sup>1</sup> Less than one one-hundredth of one per cent.

*Current Charges against Revenue.*

CLASSIFICATION.	1934	1935	PERCENTAGES	
			1934	1935
General government . . . . .	\$10,694,747	\$10,853,565	3.67	3.47
Protection of persons and property . . . . .	31,917,808	34,601,174	10.97	11.05
Health and sanitation . . . . .	15,937,506	16,976,742	5.48	5.42
Highways . . . . .	21,798,424	23,471,827	7.49	7.50
Charities . . . . .	46,640,725	50,132,389	16.02	16.01
Soldiers' benefits . . . . .	4,378,626	5,134,497	1.50	1.64
Schools . . . . .	68,301,145	73,051,729	23.46	23.33
Libraries . . . . .	3,745,360	3,863,701	1.29	1.23
Recreation . . . . .	4,972,358	5,410,635	1.71	1.73
Pensions . . . . .	4,827,865	5,011,355	1.66	1.60
Unclassified . . . . .	4,692,445	5,806,673	1.61	1.85
Public service enterprises . . . . .	13,974,136	15,077,747	4.80	4.82
Cemeteries . . . . .	1,257,535	1,316,336	0.43	0.42
Administration of trust funds . . . . .	205,841	199,432	0.07	0.06
Maintenance and operation . . . . .	\$233,344,521	\$250,907,802	80.16	80.13
Interest . . . . .	20,412,936	18,299,830	7.01	5.84
Debt from revenue . . . . .	32,077,192	33,257,588	11.02	10.62
Tax title redemptions to State . . . . .	4,398,402	9,614,516	1.51	3.07
Transfers to sinking funds from revenue . . . . .	866,058	1,064,535	0.30	0.34
TOTALS . . . . .	\$291,099,109	\$313,144,271	100.00	100.00



Expenditures for Outlays.

CLASSIFICATION.	1934	1935
Departmental . . . . .	\$23,623,696.05	\$27,745,671.07
General government . . . . .	245,936.66	210,040.21
Protection of persons and property . . . . .	915,528.93	861,443.20
Health and sanitation . . . . .	5,357,258.25	5,731,717.59
Highways . . . . .	11,788,492.14	12,180,657.82
Charities . . . . .	610,856.37	1,376,512.67
Schools . . . . .	2,841,218.09	5,974,075.37
Libraries . . . . .	92,197.39	84,259.71
Recreation . . . . .	1,451,194.34	1,113,014.68
Unclassified . . . . .	321,013.88	213,949.82
Public service enterprises . . . . .	7,930,991.61	5,685,568.45
Electric light . . . . .	1,350,027.31	773,250.57
Water . . . . .	4,048,647.13	3,845,234.06
All other . . . . .	2,532,317.17	1,067,083.82
Cemeteries . . . . .	198,399.67	266,796.47
TOTALS . . . . .	\$31,753,087.33	\$33,698,035.99

For typographical reasons, in the table on page 72, all forms of temporary debt, both incurred and cancelled, are shown in one column marked "Temporary Loans," but the detail of this temporary debt is shown in the following table:

Temporary Loans (Detail of Columns 4 and 9, Table XIII).

CITIES.	INCURRED				CANCELLED					
	Totals	Revenue	Anticipation Federal Grant	Anticipation Highway Reimburse- ment	Anticipation Serial Loans	Totals	Revenue	Anticipation Federal Grant	Anticipation Highway Reimburse- ment	Anticipation Serial Loans
BOSTON	\$44,500,000.00	\$44,500,000.00	-	-	-	\$42,000,000.00	\$42,000,000.00	-	-	-
WORCESTER	9,150,000.00	9,150,000.00	-	-	-	9,100,000.00	9,100,000.00	-	-	-
SPRINGFIELD	8,000,000.00	8,000,000.00	-	-	-	8,595,000.00	8,595,000.00	-	-	-
CAMBRIDGE	6,500,000.00	6,500,000.00	-	-	-	6,493,000.00	6,493,000.00	-	-	-
FALL RIVER	3,755,000.00	3,755,000.00	-	-	-	3,505,000.00	3,505,000.00	-	-	-
NEW BEDFORD	4,612,000.00	4,500,000.00	\$100,000.00	-	\$12,000.00	4,550,000.00	4,500,000.00	\$38,000.00	-	\$12,000.00
LYNN	3,955,000.00	3,955,000.00	-	-	-	4,191,000.00	4,191,000.00	-	-	-
SOMERVILLE	3,450,000.00	3,450,000.00	-	-	-	3,725,000.00	3,725,000.00	-	-	-
LOWELL	4,399,000.00	4,267,000.00	107,000.00	\$25,000.00	-	4,069,800.00	4,019,800.00	20,000.00	\$30,000.00	-
LAWRENCE	3,521,000.00	3,500,000.00	21,000.00	-	-	3,700,000.00	3,700,000.00	-	-	-
QUINCY	4,107,000.00	3,945,000.00	37,000.00	-	125,000.00	4,381,000.00	4,170,000.00	21,000.00	-	190,000.00
NEWTON	2,865,250.38	2,800,000.00	65,250.38	-	-	2,960,105.16	2,825,000.00	58,105.16	-	77,000.00
BROCKTON	2,650,000.00	2,650,000.00	-	-	-	3,200,000.00	3,200,000.00	-	-	-
MEDFORD	2,941,000.00	2,850,000.00	91,000.00	-	-	2,850,000.00	2,850,000.00	-	-	-
MALDEN	2,100,000.00	2,100,000.00	-	-	-	2,305,000.00	2,305,000.00	-	-	-
HOLYOKE	2,750,000.00	2,750,000.00	-	-	-	3,125,000.00	3,125,000.00	-	-	-
HAVERTHILL	1,885,000.00	1,885,000.00	-	-	-	1,755,000.00	1,755,000.00	-	-	-
PITTSFIELD	1,750,000.00	1,750,000.00	-	-	-	1,900,000.00	1,900,000.00	-	-	-
EVERETT	2,350,000.00	2,350,000.00	-	-	-	2,115,000.00	2,115,000.00	-	-	-
SALEM	2,000,000.00	2,000,000.00	-	-	-	1,870,000.00	1,870,000.00	-	-	-
CHELSEA	2,089,294.73	2,069,294.73	20,000.00	-	-	1,837,143.01	1,837,143.01	-	-	-
CHICOPEE	1,525,000.00	1,525,000.00	-	-	-	1,997,000.00	1,970,000.00	-	27,000.00	-
FITCHBURG	1,550,000.00	1,550,000.00	-	-	-	1,450,000.00	1,450,000.00	-	-	-
WALTHAM	2,104,400.00	2,085,000.00	13,400.00	-	6,000.00	2,099,400.00	2,090,000.00	3,400.00	-	6,000.00
TAUNTON	1,539,871.78	1,510,000.00	49,871.78	-	-	1,831,371.78	1,781,500.00	49,871.78	-	-
REVERE	1,800,000.00	1,800,000.00	-	-	-	1,975,000.00	1,975,000.00	-	-	-
BEVERLY	1,260,000.00	1,260,000.00	-	-	-	1,310,000.00	1,310,000.00	-	-	-
NORTHAMPTON	500,000.00	500,000.00	-	-	-	625,000.00	625,000.00	-	-	-
MELROSE	1,100,000.00	1,100,000.00	-	-	-	1,050,000.00	1,050,000.00	-	-	-
GLOUCESTER	1,050,000.00	1,050,000.00	-	-	-	1,150,000.00	1,150,000.00	-	-	-
NORTH ADAMS	670,000.00	670,000.00	-	-	-	670,000.00	670,000.00	-	-	-
PEABODY	900,000.00	900,000.00	-	-	-	1,040,000.00	1,040,000.00	-	-	-
LEOMINSTER	765,000.00	765,000.00	-	-	-	795,000.00	795,000.00	-	-	-
ATTLEBORO	450,000.00	450,000.00	-	-	-	450,000.00	450,000.00	-	-	-
GARDNER	500,000.00	500,000.00	-	-	-	500,000.00	500,000.00	-	-	-
WOBURN	900,000.00	900,000.00	-	-	-	740,000.00	740,000.00	-	-	-
WESTFIELD	300,000.00	300,000.00	-	-	-	300,000.00	300,000.00	-	-	-
MARLBOROUGH	605,000.00	605,000.00	-	-	-	555,000.00	555,000.00	-	-	-
NEWBURYPORT	500,000.00	500,000.00	-	-	-	500,000.00	500,000.00	-	-	-
39 Cities	\$137,368,816.89	\$136,696,294.73	\$504,522.16	\$25,000.00	\$143,000.00	\$137,264,819.95	\$136,732,443.01	\$190,376.94	\$57,000.00	\$285,000.00

## THE DEBT BURDEN.

The net funded or fixed debt of all municipalities at the close of the year 1935 was \$298,692,687, a decrease of \$3,697,874. Temporary debt reported was \$89,252,841, as compared with \$90,930,408 for the previous year, a decrease of \$1,677,567. Included in the temporary debt are tax title loans of \$10,942,760, an increase of \$496,010. The amount borrowed during the year on account of tax titles by all the cities and towns was \$10,110,526, and the amount redeemed, \$9,614,516.

Cities and towns do not actually borrow against the tax title, but the amount of tax titles held is the basis for determining the amount that may be approved by the Emergency Finance Board and the amount that may be loaned by the State Treasurer. The statute which provides for the issue of tax title loans also provides that all sums paid to redeem the tax titles in those cities and towns which have borrowed on account of tax titles shall be paid over monthly to the State Treasurer and applied to the liquidation of the loan. After four years' trial of releasing frozen assets, we are convinced that the redemptions will care for every loan made and that there will be no need of levying an additional tax to liquidate these loans. It will be noted that there has been an increase in these loans, the reason for this being that our municipalities, which are naturally very conservative, have come to believe that these loans are equally as sound as other municipal loans and by issuing them they have avoided the necessity of levying additional taxes.

The total net funded or fixed debt January 1, 1937, which is shown in the tables on pages xxv to xxxi was \$293,581,864, and the tax title loans, \$14,952,320, as compared with \$298,699,832 net funded or fixed debt, and \$10,942,760 tax title loans, January 1, 1936.

For cities, the total net funded or fixed debt, excluding tax title loans which are in reality temporary debt, was \$253,070,973, a decrease of \$3,365,454; for the towns over 5,000 population it was \$30,723,670, a decrease of \$1,998,806; and for the towns under 5,000 population it was \$9,787,221, a decrease of \$246,292.

The tables on pages xxiii and xxiv show the total debt, exclusive of tax title and temporary loans, for each year from 1910 to 1935 and the ratio of net funded or fixed debt to assessed valuation.

## THE CERTIFICATION OF TOWN AND DISTRICT NOTES.

The decrease in the number of notes certified and the amount of temporary loans issued is undoubtedly due to the earlier collection of taxes and to the distribution to the towns of one-half of the income tax. The receipt of this revenue in the early part of the year has made it unnecessary for some of the towns to borrow such large amounts in anticipation of revenue.

The number of notes certified and the amount of loans represented since the town note act took effect on January 1, 1911, are shown in the following table:

YEARS.	REVENUE AND OTHER TEMPORARY LOANS		GENERAL LOANS		TOTAL	
	Number	Amount	Number	Amount	Number	Amount
1911 . . .	983	\$8,974,214.59	433	\$737,349.43	1,416	\$9,711,564.02
1912 . . .	1,093	9,438,850.00	831	1,093,712.20	1,924	10,532,562.20
1913 . . .	1,241	10,953,450.00	1,095	1,727,363.74	2,336	12,685,813.74
1914 . . .	1,411	12,780,963.00	1,290	1,779,575.29	2,701	14,560,538.29
1915 . . .	1,501	13,857,600.00	1,306	1,505,530.16	2,807	15,363,130.16
1916 . . .	1,437	14,066,488.00	867	1,204,053.62	2,304	15,270,541.62
1917 . . .	1,456	15,414,379.22	809	1,819,664.21	2,265	16,234,043.43
1918 . . .	1,665	16,434,205.75	664	711,160.23	2,329	17,145,365.98
1919 . . .	1,483	16,914,825.66	912	1,682,658.12	2,395	18,597,483.78
1920 . . .	1,802	20,990,182.64	1,339	1,869,786.72	3,141	22,859,969.56
1921 . . .	2,176	25,695,512.64	1,923	2,390,275.40	4,099	28,085,788.04
1922 . . .	2,183	28,245,427.06	2,099	2,562,840.93	4,282	30,808,267.99
1923 . . .	2,047	26,393,895.80	1,946	2,580,052.00	3,993	28,973,947.80
1924 . . .	2,230	30,644,443.62	2,028	2,688,215.00	4,258	33,332,658.62
1925 . . .	2,284	32,005,695.54	2,108	2,844,251.56	4,392	34,849,947.10
1926 . . .	2,471	36,330,002.23	2,187	2,845,120.00	4,658	39,175,122.23
1927 . . .	2,455	39,279,690.00	1,788	2,281,115.00	4,243	41,560,805.00
1928 . . .	2,311	38,432,256.25	1,756	2,215,694.50	4,067	40,647,950.75
1929 . . .	2,589	41,732,798.55	1,858	2,277,221.96	4,447	44,010,020.51
1930 . . .	2,397	42,699,534.75	3,187	3,674,248.92	5,584	46,373,783.67
1931 . . .	2,120	45,266,213.04	2,662	2,992,949.70	4,782	48,259,162.74
1932 . . .	3,013	48,425,103.62	655	1,020,285.54	3,668	49,445,389.16
1933 . . .	3,578	47,355,739.75	583	2,069,363.13	4,161	49,425,102.88
1934 . . .	3,357	46,385,618.75	1,223	2,337,270.59	4,580	48,722,889.34
1935 . . .	2,292	39,492,906.25	1,525	2,470,055.30	3,817	41,962,961.55
1936 . . .	1,853	36,533,344.20	1,748	2,709,333.71	3,631	39,242,677.91
1937 <sup>1</sup> . . .	1,022	20,342,700.00	395	678,947.72	1,417	21,021,647.72

<sup>1</sup>To June 1.



## THE AUDITING OF ACCOUNTS AND INSTALLATION OF ACCOUNTING SYSTEMS.

During the year ending April 30, 1937, eight systems of accounts have been installed, bringing the total to 233 cities, towns and districts now operating under the uniform system of accounts.

Audits have been made in 187 cities, towns and districts during the year, and assistance has been rendered upon request of local authorities to accounting and financial officers in 30 other municipalities.

Although from the number of audits made it would appear that more than half of all the cities and towns in the Commonwealth were audited during the year, giving the impression that all the municipalities in the State can be audited once in two years, nevertheless, such is not the case. This is explained by the fact that over 100 municipalities are being audited annually upon request or in accordance with local by-laws or ordinances requiring such annual audits, with the result that the periodic audits cannot be made as often as we should like to make them.

The increased amount of work which the accounting officers are required to do as a result of new legislation and general economic conditions undoubtedly reflected upon the quality of their work in some instances, thereby increasing the length of our audits and, consequently, their cost to the municipalities.

The increasing demand for annual audits and for assistance from the officials of our cities and towns would indicate that our work is being appreciated generally, and it is gratifying to note that the system of accounts recommended for cities and towns is proving of real value, judging from the number of petitions from municipalities for the installation of the uniform system of accounts.

## CONCLUSION.

One of the consequences of the economic depression has been that the public has become "tax conscious." Organizations and individuals are showing active interest in the cost of government and are constantly demanding such statistical information as is given in this publication as well as additional data pertaining to specific functions of government. Attention is constantly being called to the burdens imposed by taxation, but no reductions in taxation can be effected so long as the citizens demand more extensive and varied service. Furthermore, the staggering cost of aid and relief brought about by the depression is not yet showing very appreciable reduction, and such reductions, as have been made, are more than offset by the cost of such new functions as are occasioned by the demand for liberal social security legislation.

As in the past, the office of the Division has been constantly open to receive and welcome all those calling for information and assistance. Investors in municipal securities are availing themselves of the information on hand relative to the financial condition of our municipalities, while municipal officers and interested citizens are presenting their problems for solution and officials are requesting assistance in their increasing duties. This information service, together with the added work resulting from emergency legislation affecting municipalities, has greatly increased the work of the Division.

I wish to express my appreciation of the very helpful suggestions and support given me by Mr. Henry F. Long, Commissioner of Corporations and Taxation, to the entire office force of the Division, and especially to Miss Hannah M. Varney, who for many years has had general charge of the clerical work and the preparation of the tabulation of this report.

Respectfully submitted,

THEODORE N. WADDELL,

*Director of Accounts.*

STATE HOUSE, BOSTON, June 1, 1937.

## PLAN OF THE REPORT.

The statistical presentations of this report, following the introductory matter, are arranged in three principal parts, devoted respectively to the finances of (I) the 39 cities; (II) the 87 towns having a population of 5,000 or over; and (III) the 229 towns having a population of less than 5,000. In all the tabulations, unless otherwise indicated, the cities and towns are arranged in order of population for convenience of comparison.

## PART I. — CITIES.

This part is subdivided as follows: — (A) Summary of Financial Transactions; (B) Receipts from Revenue; (C) Payments for Maintenance and Interest; (D) Indebtedness; and (E) Cash Balances.

(A) *Summary of Financial Transactions.*

This division consists of a summary table (designated Table I) or general survey of all the financial transactions of the 39 cities of the Commonwealth (pp. 4-27). The several cities, with the exception of Boston, which has financial transactions of such magnitude as to warrant presentation independently of the other cities, are arranged, for purposes of comparison, according to the population of the Massachusetts Census of 1935, typographical considerations making it necessary to adopt an arbitrary grouping of four municipalities to a page.

(B) *Receipts from Revenue.*

Table II (pp. 30, 31) shows receipts from *General* and Table III (pp. 32, 33) receipts from *Commercial* Revenue. The former consists of taxes, licenses and permits, fines and forfeits, grants and gifts, and all other general revenue; while the latter is composed of revenue from special assessments (whether for expenses or outlays), privileges, departmental earnings, public service enterprises, cemeteries, and interest.

Table IV (pp. 34-42) is an exhibit of classified Departmental Earnings (being the detail of Column D of Table III), from which may be seen the amount of revenue received by the several municipalities from their various departments. Unclassified receipts are excluded because of their diversity. This table is self-explanatory and is suggestive as disclosing the varying degree to which different cities have discovered opportunities for revenue from this source.

Table V (p. 43) is a tabulation of interest receipts classified so as to show the amount of interest derived from money on deposit, from deferred taxes and special assessments, from public trust funds (sub-classified according to particular funds, so far as is practicable), from investment funds, and from miscellaneous sources.

Table VI (p. 44) presents a summary of revenue receipts, giving within the scope of a single table in a form convenient for comparison the receipts from all sources of revenue of the 39 cities.

It is of interest to note that of the total revenue receipts of the 39 cities of the Commonwealth for the year covered by the report, 80.1 per cent is from general revenue sources and 19.9 per cent from commercial revenue sources. The revenue receipts of the city of Boston are 79.0 per cent from general and 21.0 per cent from commercial sources.

(C) *Payments for Maintenance and Interest.*

The tables in this division, VII to X, inclusive (pp. 46-68), exhibit gross payments, classified in detail, on account of the maintenance cost, or what are sometimes called the "current expenses" of the various departments or kinds of municipal services. Interest payments are similarly but separately shown, not only because it is desirable to exhibit this item of expense independently, but because interest is properly a capital rather than a departmental charge.

It would be most interesting and significant, too, if we could calculate the net cost of the several municipal services so as to show the actual burden of each upon the taxpayer, and it might be supposed that such a figure could be obtained simply by deducting the earnings of a department from the amount necessary to maintain it; but there is as yet on the part of accounting authorities no clear or general understanding as to what receipts should be treated as departmental earnings, thereby constituting a proper offset to expense, and what, on the other hand, being in the nature of an assessment upon the taxpayer rather than a charge upon the citizen, cannot be legitimately deducted from a gross cost figure in order to obtain net cost of maintenance.

In comparing certain departmental expenses, large differences will occasionally be noted for the same class of service, the reason for which is not sufficiently apparent to warrant our attempting to assign it without more or less exhaustive inquiry. Meanwhile the differences, even for a single year, which may be noted in these comparative



tables for cities of approximately the same size should stimulate local discussion for the purpose of ascertaining whether a satisfactory explanation can be found.

From the interest table (p. 68) we note that the total interest burden of the 39 cities for the year covered by the report was \$15,776,786.46, of which \$7,653,157.84, or 48.5 per cent, was interest on the general debt; \$1,025,549.19, or 6.5 per cent, was interest on revenue and other temporary loans; and the remaining \$7,098,079.43, or 45.0 per cent, was for interest on account of public service enterprise and cemetery loans, metropolitan assessments for sewer, park, and water purposes, and miscellaneous debt not specified.

#### (D) *Indebtedness.*

Table XI (p. 70) shows the outstanding indebtedness classified by the character of the obligation; Table XII (p. 71), the relation of indebtedness to valuation, the valuation figures as reported to the Tax Commissioner being used; Table XIII (p. 72), the debt transactions for 1935, classified according to the character of the obligation; Table XIV (p. 73) shows separately the payments to the state sinking and loan funds; and Table XV (p. 74) shows the method of meeting debt requirements from taxation.

A tabulation which gives figures for the funded or fixed debt and the net debt only of a municipality does not, however, tell the whole story of the debt burden. Revenue loans, it is true, are not included in reckoning the limit of indebtedness under the law; but though they are temporary transactions with uncollected taxes presumably as an offsetting asset, they constitute in fact a permanent burden, since they are as a class annually recurrent. Loans in anticipation of bond issues, although of a temporary character, are in reality *fixed* debt (having no assets as an offset) and in Table XII are included in the total of funded or fixed debt and reckoned in determining the net debt. Table XI (p. 70) has therefore been prepared for the purpose of showing the aggregate outstanding indebtedness, including not only the funded or fixed debt, but also temporary debt and warrants or orders unpaid.

The net funded or fixed debt is found by deducting from the total funded or fixed debt the amount which has been set aside in sinking funds to pay the debt when due. Funded or fixed debt does not include revenue loans or outstanding warrants or orders, because these debts are considered temporary, and it is assumed that such obligations are offset by theoretically "quick" assets. Thus, revenue loans are offset by uncollected taxes, and warrants or orders by cash on hand.

The table of debt transactions (p. 72) is of interest as showing the amount of debt incurred during the fiscal year 1935 for the several purposes specified, and the amount of debt cancelled during the year, excepting payments to the state sinking and loan funds on account of metropolitan assessments for sewer, park, and water purposes, and payments to counties on account of debt incurred for hospital purposes. These payments represent the cancellation of a portion of the city's debt incurred by the State and County on their account, and for this reason are excluded.

Included in the term "General Loans" in the table of debt transactions are not only loans issued for general purposes, but likewise all loans whether specified as for school, fire, or police, etc., purposes, since these could not be shown separately by figures which would be comparable.

*Payments to the state sinking and loan funds* on account of miscellaneous items and metropolitan sewer, park, and water assessments are shown separately in Table XIV (p. 73). The aggregate amount thus paid for the 39 cities in 1935 was \$1,534,077.27.

Table XV (p. 74) is of interest as showing the relative use by the 39 cities of Massachusetts of the two methods of meeting their debt obligations. The payments to the state sinking and loan funds on account of miscellaneous items and metropolitan assessments and payments to the county for debt incurred for hospital purposes are included in this table in order to show the annual debt charges against revenue, but they are *assessments* and not properly charged as a serial or municipal sinking fund payment.

#### (E) *Cash Balances.*

Table XVI (p. 76) shows the amount of cash on hand held by the treasurer and departments at the beginning and close of the fiscal year 1935.



## PART II. — TOWNS OVER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances.

The tables in Division A, *Summary of Financial Transactions* (pp. 80–127), are similar in form and detail to those given for the cities in Part I, the towns being arranged according to population, with the exception of Brookline, the largest town, which is presented separately as its transactions are scarcely comparable with those of any other town. The tables in the division devoted to *Indebtedness* (II, III, IV, V, and VI, on pp. 130–137, inclusive) are similar to those given for the cities, and the comments made in the latter connection are likewise applicable to the towns. The statements of *Cash Balances* (pp. 140, 141) for the towns are also self-explanatory.

## PART III. — TOWNS UNDER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances. They are presented on the same plan as the towns of over 5,000 population, which are shown in Part II.



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## ANALYSIS TABLES

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- I. Excess or Deficiency of Revenue
    - A. Cities
    - B. Towns over 5,000 Population
  - II. Revenue Charges for Maintenance, Interest, and Debt Requirements
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    - C. Towns under 5,000 Population
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*Excess or Deficiency of Revenue: Cities.*

CITIES. (In order of Population, 1935)	REVENUE FOR CURRENT CHARGES					CURREN	
	1931	1932	1933	1934	1935	1931	1932
BOSTON . . .	\$77,661,407	\$76,219,483	\$69,733,046	\$71,678,638	\$76,071,407	\$77,237,585	\$82,939,40
WORCESTER . .	13,930,499	13,083,025	12,994,079	13,419,642	14,656,291	13,459,098	14,353,16
SPRINGFIELD .	11,379,769	11,246,725	12,009,677	12,727,040	13,143,039	11,703,274	12,177,39
CAMBRIDGE . .	7,429,219	8,480,905	8,159,846	8,317,494	8,934,423	6,615,296	8,931,53
FALL RIVER . .	6,781,324	5,927,911	5,576,605	5,761,521	5,768,555	7,027,194	6,283,63
NEW BEDFORD .	6,742,409	6,103,646	5,851,253	5,657,789	5,935,414	6,930,497	6,550,39
LYNN . . . . .	5,409,102	5,833,348	5,900,852	6,103,197	6,466,949	5,849,762	6,359,44
SOMERVILLE . .	4,765,246	5,215,535	5,466,307	5,917,547	5,975,906	4,976,560	5,753,29
LOWELL . . . .	5,075,762	4,983,859	4,792,822	5,151,373	5,124,140	5,523,484	5,579,11
LAWRENCE . . .	4,534,930	4,492,747	4,303,870	4,555,167	4,859,544	4,768,183	4,456,41
QUINCY . . . .	5,325,794	4,947,556	5,051,460	4,976,163	5,624,688	4,996,792	5,225,57
NEWTON . . . .	5,591,730	5,009,508	4,801,868	5,258,563	5,611,008	4,998,554	5,174,97
BROCKTON . . .	3,817,436	3,680,160	3,571,556	3,702,110	4,086,020	3,799,082	3,826,65
MEDFORD . . . .	3,098,246	3,313,556	3,300,337	3,414,029	3,701,873	3,272,321	3,589,02
MALDEN . . . .	3,155,994	3,103,773	3,049,453	3,087,292	3,204,114	3,152,632	3,341,35
HOLYOKE . . . .	4,705,993	4,639,256	4,444,249	4,693,860	4,715,826	4,803,597	4,888,29
HAVERHILL . . .	2,673,761	2,601,322	2,494,578	2,553,980	2,862,196	2,794,668	2,724,59
PITTSFIELD . . .	2,696,841	2,490,937	2,546,080	3,042,291	3,053,070	2,674,484	2,835,31
EVERETT . . . .	3,042,285	3,362,536	3,199,701	3,343,724	3,236,506	3,214,506	3,404,02
SALEM . . . . .	2,359,397	2,360,452	2,546,507	2,510,553	2,611,960	2,362,320	2,369,11
CHELSEA . . . .	3,141,933	2,692,977	2,353,685	2,536,929	2,700,214	2,842,113	2,785,46
CHICOPEE . . . .	2,715,435	2,468,082	2,567,401	2,685,246	2,848,634	2,714,922	2,768,80
FITCHBURG . . .	2,353,513	2,295,336	2,234,384	2,340,418	2,475,820	2,441,707	2,322,56
WALTHAM . . . .	2,521,391	2,243,214	2,167,863	2,330,801	2,569,428	2,751,913	2,605,43
TAUNTON . . . .	2,410,088	2,375,454	2,178,766	2,364,074	2,741,628	2,351,456	2,256,00
REVERE . . . . .	2,065,840	1,929,359	1,858,680	1,854,320	2,147,382	2,171,607	2,172,89
BEVERLY . . . .	1,692,013	1,712,214	1,844,493	1,754,035	1,817,773	1,628,460	1,711,17
NORTHAMPTON .	1,172,174	1,092,981	1,158,561	1,152,645	1,267,974	1,123,172	1,141,27
MELROSE . . . .	1,495,570	1,475,209	1,477,068	1,571,260	1,631,455	1,396,481	1,480,95
GLOUCESTER . . .	1,450,369	1,500,143	1,609,757	1,586,588	1,649,370	1,539,756	1,611,41
NORTH ADAMS . .	959,336	871,041	983,031	1,112,088	1,087,000	1,029,449	1,062,87
PEARODY . . . .	1,610,412	1,499,392	1,502,088	1,540,497	1,745,227	1,580,387	1,576,84
LEOMINSTER . . .	1,000,867	1,001,038	1,069,607	1,099,836	1,087,774	1,013,952	1,078,78
ATTLEBORO . . .	1,181,771	1,233,371	1,188,067	1,194,114	1,212,126	1,155,620	1,326,20
GARDNER . . . .	912,910	855,537	840,333	828,127	957,509	877,561	865,11
WOBURN . . . . .	1,183,764	1,128,327	1,050,591	1,155,552	1,163,213	1,215,359	1,150,75
WESTFIELD . . .	1,399,065	1,393,712	1,395,351	1,428,493	1,429,647	1,399,950	1,445,28
MARLBOROUGH .	809,253	776,113	713,046	755,531	741,418	844,544	849,11
NEWBURYPORT .	618,725	669,396	651,954	701,418	696,280	673,708	745,68
39 Cities	\$210,871,573	\$206,309,136	\$198,638,872	\$205,864,545	\$217,612,801	\$210,912,006	\$221,719,24

*Excess or Deficiency of Revenue: Cities — Concluded.*

CHARGES AGAINST REVENUE			EXCESS (+) OR DEFICIENCY (−) OF REVENUE				
1933	1934	1935	1931	1932	1933	1934	1935
\$80,389,667	\$79,805,171	\$87,698,900	+\$423,822	−\$6,719,921	−\$10,656,621	−\$8,126,533	−\$11,627,493
13,209,519	13,274,138	16,113,217	+471,401	−1,270,136	−215,440	+145,504	−1,456,926
12,578,451	12,482,755	15,081,895	−323,505	−930,672	−568,774	+244,885	−1,938,856
8,678,489	8,308,635	8,493,179	+813,923	−450,628	−518,643	+8,859	+441,244
5,822,754	5,888,071	6,208,684	−245,870	−355,720	−246,149	−126,550	−440,129
6,073,144	5,890,339	6,934,492	−188,088	−446,744	−221,891	−232,550	−999,078
6,472,822	6,746,490	7,034,480	−440,660	−526,097	−571,970	−643,293	−567,531
5,704,675	6,235,634	6,264,763	−211,314	−537,761	−238,368	−318,087	−288,857
5,563,100	5,669,299	6,080,490	−447,722	−595,251	−770,278	−517,926	−956,350
4,320,279	4,733,071	4,603,427	−233,253	+36,330	−16,409	−177,904	+256,117
5,432,583	5,494,083	6,030,389	+329,002	−278,021	−381,123	−517,920	−405,701
5,022,332	5,127,382	5,637,697	+593,176	−165,464	−220,464	+131,181	−26,689
3,457,013	3,605,915	3,732,499	+18,354	−146,493	+114,543	+96,195	+353,521
3,603,876	3,556,828	3,754,269	−174,075	−275,464	−303,539	−142,799	−52,396
3,148,420	3,170,619	3,196,358	+3,362	−237,583	−98,967	−83,327	+7,756
4,332,604	4,316,294	4,517,643	−97,604	−249,039	+111,645	+377,566	+198,183
2,545,414	2,793,472	3,047,893	−120,907	−123,271	−50,836	−239,492	−185,697
2,929,692	2,934,502	3,014,684	+22,357	−344,374	−383,612	+107,789	+38,386
3,250,503	3,348,933	3,275,161	−172,221	−41,491	−50,802	−5,209	−38,655
2,346,626	2,353,247	2,564,753	−2,923	−8,660	+199,881	+157,306	+47,207
2,696,519	2,893,797	3,123,989	+299,820	−92,489	−342,834	−356,868	−423,775
2,762,761	2,598,243	2,781,276	+513	−300,721	−195,360	+87,003	+67,358
2,261,211	2,279,935	2,636,081	−88,194	−27,226	−26,827	+60,483	−160,261
2,558,301	2,510,086	2,707,469	−230,522	−362,221	−390,438	−179,285	−138,041
2,321,268	2,361,185	2,709,289	+58,632	+119,448	−142,502	+2,889	+32,339
2,112,247	2,318,907	2,517,385	−105,767	−243,532	−253,567	−464,587	−370,003
1,715,607	1,726,690	1,806,895	+63,553	+1,042	+128,886	+27,345	+10,878
1,139,401	1,059,681	1,154,400	+49,002	−48,296	+19,160	+92,964	+113,574
1,446,323	1,409,897	1,455,614	+99,089	−5,750	+30,745	+161,363	+175,841
1,578,208	1,532,932	1,655,128	−89,387	−111,272	+31,549	+53,656	−5,758
1,091,879	1,027,578	1,166,436	−70,113	−191,831	−108,848	+84,510	−79,436
1,474,618	1,591,456	1,740,132	+30,025	−77,454	+27,470	−50,959	+5,095
992,576	1,025,603	1,083,734	−13,085	−77,694	+77,031	+74,233	+4,040
1,175,481	1,118,076	1,085,007	+26,151	−92,834	+12,586	+76,038	+127,119
801,240	820,686	835,088	+35,349	−9,573	+39,093	+7,441	+122,421
1,167,784	1,214,413	1,258,065	−31,595	−22,427	−117,193	−58,861	−94,852
1,327,893	1,416,871	1,492,828	−885	−51,584	+67,458	+11,622	−63,181
809,935	760,381	738,327	−35,291	−73,001	−96,889	−4,850	+3,091
739,586	723,244	812,308	−54,983	−76,236	−87,632	−21,826	−116,028
<b>\$215,054,801</b>	<b>\$216,124,539</b>	<b>\$236,044,324</b>	<b>−\$40,433</b>	<b>−\$15,410,111</b>	<b>−\$16,415,929</b>	<b>−\$10,259,994</b>	<b>−\$18,431,523</b>

## Excess or Deficiency of Revenue: Towns over 5,000 Population.

(In order of Population, 1935)	REVENUE FOR CURRENT CHARGES					CURRENT CHARGES AGAINST REVENUE					EXCESS (+) OR DEFICIENCY (-) OF REVENUE				
	1931	1932	1933	1934	1935	1931	1932	1933	1934	1935	1931	1932	1933	1934	1935
	\$4,473,324	\$4,252,411	\$4,283,735	\$4,339,985	\$4,484,090	\$4,077,235	\$4,267,347	\$4,260,922	\$4,208,151	\$4,297,951	+\$396,089	-\$14,936	+\$21,813	+\$131,834	+\$226,739
Brookline . . .	2,304,470	2,257,630	2,303,998	2,382,650	2,535,776	2,055,537	2,112,242	2,228,751	2,100,946	2,347,908	+338,933	+145,368	+75,247	+191,704	+187,868
Arlington . . .	2,306,824	2,307,006	2,298,901	2,380,874	2,345,460	2,124,426	2,335,855	2,154,794	2,131,802	2,118,615	+282,908	+61,151	+54,107	+240,072	+224,845
Watertown . . .	1,704,303	1,678,907	1,605,067	1,742,870	1,879,491	1,507,413	1,628,778	1,621,061	1,807,606	1,674,524	+286,980	+50,134	+15,994	+133,270	+204,867
Baldwin . . .	1,431,845	1,412,628	1,386,842	1,452,462	1,502,138	1,346,123	1,433,865	1,297,825	1,331,709	1,436,556	+96,722	-21,237	+89,017	+120,758	+65,552
Frammingham . . .	1,564,065	1,447,970	1,548,400	1,611,524	1,591,350	1,353,633	1,463,644	1,528,736	1,422,980	1,367,076	+210,432	-15,674	+19,664	+188,564	+224,274
Weymouth . . .	960,917	885,619	1,010,583	948,970	1,031,438	912,473	971,983	921,170	999,311	958,852	+48,444	-86,364	-50,341	+72,356	+77,566
Milton . . .	1,277,331	1,265,142	1,160,578	1,284,207	1,267,530	1,136,099	1,160,184	1,062,832	1,143,229	1,084,618	+141,292	+104,958	+98,046	+134,978	+173,867
Braintree . . .	1,330,780	1,245,813	1,297,048	1,302,015	1,502,245	1,166,105	1,207,523	1,094,049	1,168,231	1,210,378	+164,675	+38,290	+202,999	+133,784	+291,867
West Springfield . . .	1,136,613	1,101,136	1,098,325	1,104,247	1,142,021	1,039,707	1,097,952	1,081,516	1,007,339	1,085,967	+99,906	+3,184	+16,809	+186,908	+106,043
Winthrop . . .	829,605	829,322	777,008	885,365	913,702	822,933	815,381	802,067	822,155	812,234	+69,672	+13,941	-25,062	+36,210	+101,468
Wakefield . . .	1,368,932	1,244,242	1,234,282	1,234,282	1,243,797	1,225,176	1,213,790	1,106,255	1,061,711	1,084,739	+143,756	+50,552	+84,990	+175,571	+159,058
Greenfield . . .	905,402	929,974	926,193	1,044,243	1,050,566	876,570	907,416	911,000	834,819	807,826	+28,832	-22,558	+15,193	+202,424	+242,740
Southbridge . . .	566,051	569,744	569,025	560,611	588,730	519,255	562,220	512,550	490,201	494,483	+46,796	+7,524	+56,475	+70,410	+94,247
Norwood . . .	1,335,688	1,287,229	1,336,850	1,257,423	1,318,167	1,262,999	1,264,124	1,212,135	1,223,208	1,280,866	+72,689	-134,715	+34,215	+37,301	+37,301
Dedham . . .	969,002	1,045,717	953,606	985,519	1,025,519	906,878	1,052,203	954,622	912,770	903,004	+62,124	-6,486	+72,749	+122,515	+122,515
Saugus . . .	652,546	635,201	624,153	573,947	615,016	641,313	623,288	637,432	694,208	786,338	+11,233	+11,913	-11,279	-120,261	-171,322
Milford . . .	596,062	623,044	528,234	614,982	662,761	595,092	609,581	577,259	591,333	612,930	+970	+13,463	-49,025	+22,749	+49,831
Naugatuck . . .	886,662	894,593	925,518	908,448	974,050	860,019	902,298	851,462	854,462	860,502	+26,643	-7,705	+24,385	+113,548	+113,548
Danvers . . .	875,252	825,760	825,087	845,321	843,019	816,745	769,116	739,163	730,614	734,575	+58,507	+56,644	+85,924	+114,707	+108,444
Whester . . .	551,243	547,037	487,716	527,424	542,318	572,278	533,026	482,108	495,108	506,094	-21,035	+14,011	+5,608	+32,316	+36,314
Wellesley . . .	1,295,671	1,274,569	1,293,044	1,429,923	1,437,598	1,158,870	1,213,278	1,166,670	1,187,018	1,207,976	+136,801	+61,291	+126,365	+242,905	+229,622
Winchester . . .	957,652	966,273	944,167	1,013,845	1,071,780	875,909	882,019	820,090	843,347	868,500	+81,743	+84,254	+124,077	+170,408	+203,100
Plymouth . . .	793,732	798,315	781,229	851,735	883,304	763,785	760,542	763,408	710,700	738,013	+29,647	+19,227	+17,831	+141,095	+155,291
Adams . . .	421,599	471,043	480,878	576,657	497,439	558,150	655,583	473,030	501,408	496,546	-136,551	-183,949	+7,348	+75,229	+893
Clinton . . .	526,732	510,605	451,367	460,832	597,474	599,306	522,851	593,142	515,676	523,476	-72,574	-42,246	-141,775	-54,844	+64,998
Needham . . .	960,121	899,374	860,937	922,859	886,329	810,108	856,062	758,968	753,656	732,889	+150,013	-42,272	+19,385	+169,233	+133,440
Fairhaven . . .	403,014	439,878	404,597	442,514	466,831	452,415	464,269	441,307	439,581	507,221	+10,599	-24,391	-36,410	-11,647	+41,390
Stoughton . . .	592,126	596,627	574,732	607,672	622,816	606,764	604,315	574,019	589,745	600,718	-14,638	+7,688	+17,927	+22,098	+22,098
Lexington . . .	858,256	846,034	834,063	921,006	934,366	805,195	808,604	798,840	802,399	838,816	+53,061	+37,430	+35,223	+118,607	+93,560
Athol . . .	633,188	538,740	516,969	511,568	547,028	513,993	534,658	499,897	500,619	523,361	+19,195	+4,082	+16,172	+10,949	+23,667
Reading . . .	1,010,150	930,149	934,415	1,058,492	977,483	889,101	884,511	947,815	894,511	947,815	+40,895	+107,501	+41,354	+110,677	+110,677
Northbridge . . .	406,220	361,498	366,940	364,230	400,710	362,322	337,197	344,818	331,517	376,697	-46,838	+24,301	+22,122	+82,743	+82,743
Andover . . .	593,221	538,987	496,896	581,637	606,977	522,081	499,885	484,186	522,474	531,115	+71,140	+33,102	+12,710	+59,163	+75,862
Amesbury . . .	543,221	512,296	445,013	491,916	498,593	522,919	509,635	448,362	444,055	408,248	-22,661	-3,349	-47,861	-25,345	+25,345
Easthampton . . .	435,171	520,873	474,697	477,627	493,263	506,280	493,363	430,363	447,377	472,088	-71,109	+22,513	+44,304	+30,250	+64,175
Swampscott . . .	755,075	707,643	670,631	724,590	832,650	720,417	717,650	670,151	694,948	694,920	+34,658	-10,007	+480	+23,642	+137,730
North Attleborough . . .	600,451	576,119	536,605	535,969	585,323	584,986	575,931	492,598	503,735	516,124	+15,465	+188	+44,007	+32,234	+69,199
Marblehead . . .	839,243	828,263	828,616	746,572	894,852	746,572	894,852	771,457	780,039	808,112	+62,671	+17,847	+15,159	+126,740	+126,740
Palmer . . .	389,986	356,080	375,508	372,072	418,029	369,880	375,154	349,086	332,380	341,113	+20,106	-19,074	+26,422	+39,692	+76,916



P.D. 79.													xviii
Bridgewater	297,396	296,802	288,591	316,175	294,245	398,430	292,895	301,420	304,494	+3,161	-11,568	-4,304	-1,532
Middleborough	550,328	527,070	542,107	550,126	590,661	594,855	591,312	496,659	528,085	+68,708	+53,467	+68,708	+68,708
Ludlow	416,158	421,042	486,510	424,200	443,632	413,493	458,501	448,081	307,722	+2,065	-36,649	+38,429	+38,429
Hudson	474,130	499,228	508,615	603,195	484,166	485,438	458,460	493,106	506,303	-10,036	+13,790	+50,155	+50,155
Slough	378,595	388,952	375,984	380,438	371,383	383,656	365,905	341,023	358,982	-7,212	-4,704	+10,079	+10,079
Farnstable	652,076	654,650	585,419	615,223	692,808	486,002	483,365	538,523	580,488	+85,410	+65,648	+76,700	+76,700
Montague	370,028	388,265	430,727	475,121	303,067	334,891	397,448	407,098	471,678	+1,961	+1,333	+33,179	+33,179
Rockland	376,615	342,009	365,015	379,276	407,073	304,289	325,494	359,068	371,678	+12,326	+7,118	+33,521	+33,521
Ware	277,681	289,287	293,432	319,463	318,950	298,347	305,774	297,086	294,613	-20,666	-10,487	-8,369	-8,369
Concord	654,281	604,408	623,149	681,236	610,987	601,276	596,610	621,058	657,218	+43,294	+3,132	+26,539	+26,539
Grafton	246,505	240,854	216,407	268,735	270,555	243,223	256,444	220,709	232,478	+3,282	-15,590	+1,654	+1,654
Chelmsford	266,830	279,449	271,898	295,526	294,456	256,610	247,663	252,002	282,508	+10,220	+14,573	+24,235	+24,235
Whitman	345,799	348,982	339,339	349,339	338,155	326,430	371,244	328,728	346,539	+19,369	-4,593	+71,175	+71,175
Randolph	273,276	277,726	323,725	329,425	253,307	277,059	285,337	294,143	310,905	+2,383	-4,383	-1,612	-1,612
Franklin	388,049	369,254	353,631	349,959	396,843	371,176	345,718	327,793	329,319	+16,873	-28,182	+19,184	+19,184
Walpole	530,383	568,824	512,624	627,254	543,041	544,227	489,172	537,793	521,621	-12,658	-24,597	+23,452	+23,452
Hingham	638,654	571,462	568,030	577,213	653,641	545,255	546,143	557,865	604,591	+93,399	+25,319	+8,165	+8,165
Agawam	328,465	350,963	365,578	340,177	414,712	370,525	419,244	367,969	389,072	-11,706	-19,562	-8,892	-8,892
North Andover	361,512	372,706	325,388	355,055	384,714	347,767	383,436	354,259	325,943	+13,745	+10,878	-13,048	-13,048
Shrewsbury	442,538	444,237	453,969	466,532	470,226	426,483	463,071	452,833	424,520	+16,055	-18,834	+1,076	+1,076
Maynard	268,802	292,726	277,554	330,404	258,039	289,788	279,691	289,174	287,580	-20,866	-21,218	-2,137	-2,137
Millbury	261,065	252,430	278,083	265,632	315,184	254,601	254,297	254,069	268,282	+2,565	-43,800	+23,786	+23,786
South Hadley	341,655	344,372	368,180	410,846	395,204	340,355	374,628	366,209	348,331	+21,300	-30,256	+1,971	+1,971
Billerica	369,799	342,095	347,205	335,868	334,407	367,725	380,690	361,371	368,082	+35,327	-37,636	+33,485	+33,485
Winchendon	273,919	299,091	329,143	304,922	352,377	323,077	320,779	318,427	339,766	-49,108	-47,033	+11,364	+11,364
Tewksbury	139,840	142,059	141,185	162,272	160,761	124,525	132,083	146,133	157,186	+15,315	+9,970	+2,754	+2,754
Mansfield	467,318	422,970	414,432	436,797	436,796	449,589	426,660	390,304	423,117	+17,459	-3,690	+24,128	+24,128
Falmouth <sup>1</sup>	-	-	-	608,430	670,767	-	-	555,872	580,243	-	-	-	-
Auburn	238,490	242,411	251,219	288,963	330,679	250,047	269,809	264,715	263,498	-11,557	-27,398	-13,496	-13,496
Canton	363,154	354,015	358,779	365,131	346,672	348,600	340,988	341,847	375,528	+16,482	+5,415	+12,791	+12,791
Dracut	206,578	228,876	226,876	266,917	229,030	226,865	225,459	226,434	241,304	-19,452	+14,005	-4,407	-4,407
Spencer	222,309	229,023	267,373	246,611	253,296	225,763	228,564	249,002	246,795	-3,454	-5,234	+38,809	+38,809
Amherst	317,333	298,200	291,232	314,818	340,076	304,836	290,358	279,564	285,390	+12,497	-3,902	-8,874	-8,874
Uxbridge	300,147	278,717	266,575	297,493	272,890	250,090	227,830	244,482	244,545	-25,236	+19,627	+38,737	+38,737
Great Barrington	313,584	297,423	292,423	296,704	308,319	311,635	311,029	299,043	306,849	-1,949	-37,300	-13,606	-13,606
Ipswich	388,792	376,711	418,346	421,580	462,156	373,270	380,090	400,397	399,952	+15,522	-3,379	+17,967	+17,967
Westborough	225,861	217,494	240,000	220,586	225,800	223,998	230,435	206,486	190,138	+1,863	-12,941	+28,913	+28,913
Wareham	300,150	327,164	317,023	360,146	410,020	271,973	332,953	322,009	352,594	+37,177	-5,500	-15,230	-15,230
Foxborough	220,858	255,557	247,213	256,391	263,701	221,630	240,658	236,138	293,916	-8,228	+7,941	-20,553	-20,553
Abington	263,519	279,807	261,312	314,169	283,659	268,060	235,899	280,316	288,508	-20,140	+11,577	+25,913	+25,913
Somerset	341,973	311,811	332,834	317,068	340,138	308,019	314,872	309,386	304,137	+33,954	-3,061	+23,448	+23,448
Orange	254,373	237,163	237,150	287,059	288,620	245,074	263,639	275,826	275,826	+2,664	+2,843	+23,645	+23,645
Easton	248,115	218,821	225,121	236,516	228,873	225,981	204,391	203,827	227,569	+18,242	-7,160	+20,730	+20,730
Moson <sup>1</sup>	-	-	-	190,454	202,765	-	-	179,520	192,013	-	-	-	-
Longmeadow <sup>1</sup>	-	-	-	-	-	-	-	307,667	321,029	-	-	-	-
Seekonk <sup>1</sup>	-	-	-	166,392	185,397	-	-	160,720	168,417	-	-	-	-
87 Towns	\$56,286,395	\$54,947,811	\$54,425,048	\$58,258,746	\$61,290,345	\$52,760,778	\$54,564,312	\$52,318,766	\$53,449,278	\$55,051,301	+\$3,525,617	+\$383,499	+\$2,106,342
+ \$4,309,468 + \$6,239,044													

<sup>1</sup> Included in 1934 for the first time in the towns over 5,000 population.

*Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Cities.*

	CITIES. (In order of Population, 1935)	Totals	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
BOSTON	.	\$87,698,899.59	\$66,327,515.15	\$8,812,480.91	\$12,558,903.53	75.6	10.1	14.3
WORCESTER	.	16,113,216.64	13,177,774.98	465,380.25	2,470,061.41	81.8	2.9	15.3
SPRINGFIELD	.	15,081,895.11	11,706,515.65	787,173.93	2,588,205.53	77.6	5.2	17.2
CAMBRIDGE	.	8,493,178.93	6,766,673.83	534,562.54	1,191,942.56	79.7	6.3	14.0
FALL RIVER	.	6,208,683.78	4,522,055.84	386,954.91	1,319,673.03	72.8	5.9	21.3
NEW BEDFORD	.	6,931,491.65	5,133,943.53	424,266.58	1,326,281.54	74.8	6.1	19.1
LYNN	.	7,031,479.60	5,177,636.14	319,996.42	1,536,847.04	73.6	4.6	21.8
SOMERVILLE	.	6,264,762.43	4,960,476.43	357,738.85	950,551.15	79.0	5.7	15.3
LOWELL	.	6,080,199.41	4,802,986.41	254,488.02	1,023,015.98	79.0	4.2	16.8
LAWRENCE	.	4,603,426.99	3,703,954.67	167,921.58	1,672,555.74	81.7	3.7	14.6
QUINCY	.	6,030,389.12	4,211,289.81	356,623.98	1,462,476.22	69.8	5.9	24.3
NEWTON	.	5,637,697.14	4,423,721.00	360,290.35	847,685.79	78.6	6.4	15.0
BROCKTON	.	3,732,499.23	3,226,308.01	107,341.22	398,850.00	86.4	2.9	10.7
MEDFORD	.	3,754,269.06	2,841,256.71	237,695.81	675,316.51	75.7	6.3	18.0
MALDEN	.	3,196,357.89	2,605,102.85	204,564.84	386,690.20	81.5	6.4	12.1
HOLYOKE	.	4,517,642.92	3,661,659.05	143,536.65	712,447.23	81.0	3.2	15.8
HAYTHILL	.	3,047,893.01	2,584,722.69	68,158.71	395,011.61	84.8	2.2	13.0
PITTSFIELD	.	3,014,684.21	2,486,817.98	93,761.10	434,105.13	82.5	3.1	14.4
EVERETT	.	3,275,161.43	2,679,142.11	185,230.42	410,788.90	81.8	5.7	12.5
SALEM	.	2,564,753.01	2,171,359.51	64,593.50	328,800.00	84.7	2.5	12.8
CHELSEA	.	3,123,989.08	2,457,887.18	193,421.39	472,680.51	78.7	6.2	15.1
CHICOPEE	.	2,781,276.11	2,169,461.54	88,822.83	529,991.74	78.0	3.2	18.8
FITCHBURG	.	2,636,080.96	2,230,045.33	81,335.63	324,700.00	84.6	3.1	12.3
WALTHAM	.	2,707,468.98	1,958,287.22	145,487.22	603,694.54	72.3	5.4	22.3
TAUNTON	.	2,709,289.39	2,114,940.84	130,520.28	463,828.27	78.1	4.8	17.1
REVERE	.	2,517,385.36	1,712,742.33	148,276.23	656,366.80	68.0	5.9	26.1
REVERLY	.	1,806,894.82	1,532,555.01	40,502.15	213,837.66	85.9	2.3	11.8
NORTHAMPTON	.	1,154,399.92	1,085,830.80	12,579.33	55,989.79	94.1	1.1	4.8
MELROSE	.	1,455,614.01	1,173,699.11	95,401.91	186,512.99	80.6	6.6	12.8
GLOUCESTER	.	1,655,127.83	1,288,911.95	85,909.80	280,306.08	77.9	5.2	16.9
NORTH ADAMS	.	1,168,135.93	973,561.85	34,447.04	158,427.04	83.5	2.9	13.6
PEABODY	.	1,740,131.88	1,492,911.63	47,451.32	199,768.93	85.8	2.7	11.5
LEOMINSTER	.	1,083,734.38	894,418.36	59,091.95	130,224.07	82.5	5.5	12.0
ATTLEBORO	.	1,085,007.43	930,876.04	32,661.39	121,500.00	85.8	3.0	11.2
GARDNER	.	835,088.12	722,579.81	93,206.37	208,879.46	86.5	3.0	10.5
WOBURN	.	1,258,065.43	971,169.65	78,016.32	238,387.41	81.3	6.2	13.6
WESTFIELD	.	1,492,827.61	1,212,705.96	46,744.24	233,600.16	79.3	3.1	16.7
MARLBOROUGH	.	738,326.60	585,164.96	29,561.48	123,600.16	79.3	4.0	16.7
NEWBURYPORT	.	812,307.80	707,648.05	16,699.75	87,960.00	87.1	2.1	10.8
39 Cities	.	\$236,044,323.79	\$183,511,306.00	\$15,704,856.90	\$36,828,160.89	77.7	6.7	15.6

*Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population.*

	Towns (In order of Population, 1935)	Totals	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
Brookline . . . . .		\$4,257,950.53	\$3,561,259.58	\$295,602.80	\$431,088.15	83.7	6.2	10.1
Arlington . . . . .		2,347,907.80	1,895,416.54	121,506.37	330,984.89	80.7	5.2	14.1
Watertown . . . . .		2,118,615.45	1,708,687.90	128,476.22	281,451.33	80.6	6.1	13.3
Baldwin . . . . .		1,674,523.63	1,379,391.68	94,513.14	200,618.81	82.4	5.6	12.0
Framingham . . . . .		1,436,586.18	1,139,823.48	68,238.75	233,523.95	79.3	4.4	16.3
Weymouth . . . . .		1,367,075.74	1,187,525.82	58,496.59	121,053.33	86.9	4.3	8.8
Metuchen . . . . .		958,882.36	766,550.89	34,870.66	165,460.81	80.0	3.6	16.4
Milton . . . . .		1,169,867.56	915,976.58	88,392.39	165,498.59	78.3	7.6	14.1
Braintree . . . . .		1,035,378.48	816,077.50	61,606.28	111,610.90	85.7	5.1	9.2
West Springfield . . . . .		1,035,966.69	816,077.50	48,889.19	171,000.00	78.8	4.7	16.5
Winthrop . . . . .		914,738.62	667,269.46	41,310.08	103,654.90	82.1	5.1	12.8
Wakefield . . . . .		897,825.71	736,371.63	42,178.05	127,684.51	84.3	3.9	11.8
Greenfield . . . . .		807,483.19	470,744.13	15,454.08	56,000.00	91.2	1.9	6.9
Southbridge . . . . .		1,280,865.66	1,008,716.39	79,824.62	16,550.00	95.2	1.5	3.3
Norwood . . . . .		903,004.29	792,976.14	49,824.62	222,324.65	78.7	3.9	17.4
Dedham . . . . .		786,337.49	630,153.76	17,931.67	82,240.93	81.3	3.1	9.1
Saugus . . . . .		612,930.08	530,319.36	17,769.23	137,252.06	86.5	2.5	16.2
Milford . . . . .		860,501.96	744,283.41	29,428.05	86,790.50	86.5	3.4	10.1
Natick . . . . .		734,575.13	647,243.06	27,845.84	59,486.23	88.1	3.8	8.1
Danvers . . . . .		506,003.66	426,643.71	18,037.89	61,322.06	84.3	3.6	12.1
Webster . . . . .		1,207,976.01	999,695.76	45,835.87	143,951.57	82.8	5.3	11.9
Wellesley . . . . .		868,590.37	716,077.34	48,828.68	106,677.16	82.4	5.3	12.3
Winchester . . . . .		728,012.99	693,171.03	9,341.96	25,500.00	95.2	1.3	3.5
Plymouth . . . . .		496,546.45	387,259.56	20,786.89	88,500.00	78.0	4.2	17.8
Adams . . . . .		532,476.22	449,695.87	17,448.54	65,331.81	84.3	6.3	12.3
Clinton . . . . .		752,889.07	604,968.53	47,347.58	100,572.96	80.3	6.3	13.4
Needham . . . . .		507,221.17	436,663.27	13,182.29	57,375.61	86.1	2.6	16.8
Fairhaven . . . . .		600,718.37	470,333.16	30,733.60	99,651.61	78.3	5.1	16.7
Stonham . . . . .		838,815.64	656,390.20	42,444.55	139,980.89	78.2	5.1	16.7
Lexington . . . . .		523,360.56	449,900.58	11,359.98	62,100.00	85.9	2.2	11.9
Alhol . . . . .		947,815.04	835,167.99	17,985.55	94,661.50	88.1	1.9	10.0
Reading . . . . .		376,697.03	339,506.94	13,190.09	24,000.00	90.1	3.5	6.4
Northbridge . . . . .		531,115.47	474,601.30	16,214.17	40,300.00	89.4	3.0	7.6
Andover . . . . .		468,247.98	395,692.43	9,846.27	62,703.28	84.5	2.1	13.4
Amesbury . . . . .		472,088.35	414,806.78	4,002.28	53,279.29	87.9	0.8	11.3
Easthampton . . . . .		694,320.36	587,840.30	45,415.02	61,665.04	84.6	6.5	8.9
Swampscott . . . . .		516,123.69	482,745.27	5,378.42	28,000.00	93.5	1.1	5.4
North Attleborough . . . . .		808,111.92	682,140.17	29,971.75	75,000.00	87.0	3.7	9.3
Marblehead . . . . .		341,113.02	316,801.50	5,811.52	18,500.00	92.9	1.7	5.4
Palmer . . . . .		443,763.08	374,906.11	18,231.97	50,625.00	84.5	4.1	11.4
Dartmouth . . . . .		304,494.27	255,831.90	16,462.37	32,200.00	84.0	5.4	10.6
Bridgewater . . . . .		526,085.38	496,986.88	5,098.50	24,000.00	94.5	1.0	4.5
Middleborough . . . . .		406,516.51	378,884.63	10,631.88	17,000.00	93.2	2.6	4.2
Ludlow . . . . .								



*Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population*

— Concluded.

	Towns. (In order of Population, 1935)	TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
Hudson	.	\$506,302.59	\$444,243.43	\$12,650.16	\$9,400.00	\$7.7	2.5	9.8
Stoughton	.	356,982.10	292,948.76	14,166.80	49,860.54	82.0	4.0	14.0
Barnstable	.	580,488.25	561,663.39	4,824.86	14,000.00	96.8	0.8	2.4
Montague	.	407,094.94	384,061.24	6,036.70	17,000.00	94.3	1.5	4.2
Rockland	.	371,678.43	346,441.51	8,236.92	17,000.00	93.2	2.2	4.6
Ware	.	294,612.67	282,061.39	4,151.28	8,400.00	95.7	1.4	2.9
Concord	.	637,217.54	574,300.91	25,915.63	57,001.00	87.4	3.9	8.7
Grafton	.	259,447.27	245,702.59	3,244.68	10,500.00	94.7	1.3	4.0
Chelmsford	.	282,508.36	264,772.08	3,320.28	14,416.00	93.7	1.2	5.1
Whitman	.	346,539.26	321,708.95	6,830.31	18,000.00	92.8	2.0	5.2
Randolph	.	310,904.90	290,748.94	6,655.96	13,500.00	93.5	3.1	4.4
Franklin	.	329,319.48	279,231.82	10,616.72	39,470.87	84.8	3.2	12.0
Windsor	.	521,620.72	415,085.25	21,809.45	84,726.02	79.6	4.2	16.2
Hingham	.	604,391.41	566,817.06	7,084.89	30,689.46	93.7	1.2	5.1
Agawan	.	359,071.87	322,754.95	15,516.92	80,800.00	75.2	4.0	20.8
North Andover	.	325,942.80	308,330.77	4,695.01	12,917.02	94.6	1.4	4.0
Shrewsbury	.	424,519.72	355,241.68	13,578.04	55,700.00	83.7	3.2	13.1
Maynard	.	287,579.98	259,111.52	10,468.46	22,000.00	88.7	3.6	7.7
Milbury	.	268,281.54	248,227.53	3,654.03	16,399.98	92.5	1.4	6.1
South Hadley	.	352,515.97	315,366.55	11,149.42	26,000.00	89.4	3.2	7.4
Billerica	.	368,081.98	313,746.34	9,835.64	44,500.00	85.2	2.7	12.1
Winchendon	.	330,765.54	302,142.18	9,123.36	19,500.00	91.3	2.8	5.9
Tewksbury	.	157,136.38	143,262.95	3,747.89	10,125.54	91.2	2.4	6.4
Mansfield	.	422,117.42	396,573.36	6,044.06	19,500.00	94.0	1.4	4.6
Falmouth	.	580,242.55	509,861.62	15,880.93	54,500.00	87.9	2.7	9.4
Auburn	.	290,676.84	234,049.65	13,479.48	43,147.71	80.5	4.6	14.9
Canton	.	375,528.01	339,298.07	7,436.39	28,793.55	90.3	2.0	7.7
Dracut	.	246,324.10	225,928.35	4,395.84	13,000.00	91.7	3.0	5.3
Spencer	.	246,794.68	228,238.65	5,556.03	13,000.00	92.5	2.2	5.3
Anchast	.	285,390.22	265,160.27	4,229.95	16,000.00	92.9	1.5	5.6
Uxbridge	.	244,545.25	221,748.64	3,796.61	13,000.00	93.1	1.6	5.3
Great Barrington	.	306,848.85	291,298.14	1,550.71	14,000.00	94.9	0.5	4.6
Levittown	.	392,170.20	350,091.69	8,903.64	33,174.87	89.3	2.3	8.4
Westborough	.	190,138.45	180,638.20	1,700.25	7,800.00	95.0	0.9	4.1
Wareham	.	352,593.63	339,030.02	1,534.61	12,000.00	96.2	0.4	3.4
Foxborough	.	285,915.60	199,495.17	7,920.43	28,500.00	84.6	3.3	12.1
Abington	.	288,503.24	274,238.21	3,765.03	10,500.00	95.1	1.3	3.6
Somerset	.	220,500.67	203,627.96	21,122.71	35,750.00	82.3	6.6	11.1
Orange	.	273,825.92	252,371.63	6,254.29	17,000.00	91.6	2.3	6.1
Easton	.	227,569.25	214,830.83	5,238.42	7,500.00	94.4	2.3	3.3
Monson	.	192,012.95	177,478.37	2,534.58	12,000.00	92.4	1.3	6.3
Longmeadow	.	321,029.03	272,922.78	12,106.25	36,000.00	85.0	3.8	11.2
Seekonk	.	168,416.57	154,205.29	4,211.28	10,000.00	91.6	2.5	5.9
87 Towns	.	\$55,051,300.82	\$47,108,823.57	\$2,121,378.88	\$5,821,098.37	85.6	3.8	10.6



*Comparative Statement of Valuation, Revenue for Current Charges, and Current Charges against Revenue — 1931 and 1935.*

CITIES. (In order of Population, 1935)	VALUATION			REVENUE FOR CURRENT CHARGES			CURRENT CHARGES AGAINST REVENUE		
	1931	1935	Percent- age of Increase or Decrease over 1931	1931	1935	Percent- age of Increase or Decrease over 1931	1931	1935	Percent- age of Increase or Decrease over 1931
BOSTON . . . . .	\$1,992,218,267	\$1,672,290,269	-16.1	\$77,661,407	\$76,071,407	-\$1,590,000	\$77,237,585	\$87,698,900	+\$10,461,315
Worcester . . . . .	356,818,371	300,435,861	-15.8	13,930,499	14,656,291	+725,792	13,459,098	16,113,217	+2,654,119
Springfield . . . . .	320,875,985	289,036,634	-9.9	11,379,769	13,143,039	+1,763,270	11,703,274	15,081,895	+3,378,621
Cambridge . . . . .	198,502,624	184,883,928	-6.9	7,429,212	8,934,423	+1,505,204	6,934,423	8,493,179	+1,558,756
Fall River . . . . .	127,762,462	109,101,907	-14.6	6,781,324	5,768,555	-1,012,769	6,027,194	6,208,684	+181,510
New Bedford . . . . .	155,954,165	120,928,597	-22.5	6,742,409	5,935,414	-806,995	6,349,492	6,934,492	+584,999
Lynn . . . . .	146,455,447	140,682,549	-3.9	5,409,102	6,466,949	+1,057,847	5,849,762	7,034,480	+1,184,718
Somerville . . . . .	128,264,145	120,376,211	-6.3	4,765,246	5,975,906	+1,210,660	4,976,560	6,284,763	+1,308,203
Somerville . . . . .	131,197,949	113,360,406	-13.6	5,075,762	5,124,140	+48,378	5,525,484	6,080,490	+555,006
Lawrence . . . . .	123,750,890	101,214,013	-17.5	5,324,794	4,859,544	-465,250	4,768,183	4,603,427	-164,756
Quincy . . . . .	122,400,744	128,114,015	+4.6	5,352,794	5,624,688	+261,894	4,996,792	6,030,389	+1,033,597
Newton . . . . .	173,512,933	170,063,542	-2.0	5,591,730	5,611,008	+19,278	4,998,554	5,637,697	+639,143
Rockton . . . . .	83,741,929	77,920,958	-7.0	3,817,436	4,086,020	+268,584	3,799,082	3,732,499	-66,583
Halden . . . . .	85,569,522	83,397,954	-2.5	3,098,246	3,004,113	-94,133	3,272,321	3,754,269	+481,948
Andover . . . . .	75,504,100	72,178,708	-4.4	3,153,994	3,204,114	+50,120	3,152,632	3,196,358	+43,726
Haverhill . . . . .	109,649,494	86,112,605	-21.4	4,703,993	4,715,826	+11,833	4,803,597	4,517,643	-285,954
Pittsfield . . . . .	62,730,645	62,400,521	-0.5	2,696,941	2,863,070	+166,129	2,704,668	3,047,893	+343,225
Everett . . . . .	73,530,494	76,387,217	+3.9	2,433,397	2,636,506	+203,109	2,674,456	2,975,161	+300,705
Salem . . . . .	60,790,378	59,351,266	-2.4	2,339,397	2,611,960	+272,563	2,362,390	2,504,753	+142,363
Chelsea . . . . .	50,630,010	47,683,649	-5.9	3,141,933	2,700,214	-441,719	2,842,113	3,123,989	+281,876
Chicago . . . . .	48,683,239	43,090,210	-11.5	2,715,435	2,848,634	+133,199	2,714,322	2,781,276	+66,954
Fitchburg . . . . .	59,911,937	52,365,770	-12.6	2,353,613	2,475,820	+122,207	2,441,707	2,636,081	+194,374
Waltham . . . . .	57,320,314	57,320,314	0.0	2,521,391	2,569,428	+48,037	2,751,913	2,707,469	-44,444
Taunton . . . . .	36,671,266	35,851,433	-2.2	2,410,088	2,741,628	+331,540	2,351,456	2,709,289	+357,833
Revere . . . . .	41,753,139	41,559,316	-0.5	2,065,840	2,147,382	+81,542	2,171,607	2,517,385	+345,778
Beverly . . . . .	40,312,655	44,072,911	+9.4	1,692,013	1,817,773	+125,760	1,628,460	1,806,895	+178,435
Northampton . . . . .	50,255,243	47,462,904	-5.5	1,721,174	1,767,973	+45,800	1,723,172	1,854,400	+131,228
Northampton . . . . .	29,726,910	27,462,204	-7.6	1,192,013	1,267,973	+75,960	1,396,481	1,455,614	+59,133
Melrose . . . . .	38,687,994	38,255,406	-1.1	1,450,370	1,631,455	+181,085	1,539,756	1,655,128	+115,372
Gloucester . . . . .	43,170,489	41,041,105	-5.1	1,450,369	1,649,370	+199,001	1,029,449	1,166,436	+136,987
North Adams . . . . .	25,387,621	23,703,895	-6.3	959,336	1,087,000	+127,664	1,580,387	1,740,132	+159,745
Peabody . . . . .	25,410,641	24,518,463	-3.5	1,000,867	1,175,227	+174,360	1,013,952	1,083,734	+69,782
Leominster . . . . .	24,336,333	23,360,462	-4.0	1,000,867	1,087,774	+86,907	1,013,952	1,083,734	+69,782
Attleboro . . . . .	26,891,214	26,195,816	-2.6	1,181,771	1,212,126	+30,355	1,155,620	1,085,000	-70,620
Woburn . . . . .	24,964,972	22,833,482	-9.4	912,910	957,509	+44,599	877,561	835,088	-42,473
Gardner . . . . .	23,964,972	21,929,957	-8.5	1,183,764	1,163,213	-20,551	1,215,359	1,238,065	+22,706
Westfield . . . . .	23,425,340	20,515,799	-12.4	1,309,065	1,429,647	+120,582	1,399,950	1,492,828	+92,877
Westerborough . . . . .	17,588,404	16,572,318	-5.8	1,809,253	1,741,418	-67,835	1,844,544	1,738,327	-106,217
Newburyport . . . . .	14,393,245	13,251,801	-7.9	618,725	696,280	+77,555	673,708	812,308	+138,600
39 Cities . . . . .	\$5,291,900,382	\$4,646,627,381	-12.2	\$210,871,573	\$217,612,801	+\$6,741,228	\$210,912,006	\$236,044,324	+\$25,132,318
									+11.9

*Aggregate Municipal Indebtedness — Comparisons for 1910, 1933, 1934 and 1935.  
All Municipalities.*

CLASSIFICATION.	1910	1933	1934	1935
General debt . . . . .	\$172,449,046	\$239,258,131	\$228,867,674	\$223,139,865
Public service enterprise debt . . . . .	66,118,553	114,160,911	114,842,272	112,697,546
Total gross funded or fixed debt . . . . .	\$238,567,599	\$353,419,042	\$343,709,946	\$335,837,411
Sinking funds deducted . . . . .	70,021,484	42,128,355	41,319,385	37,144,724
Net funded or fixed debt . . . . .	\$168,546,115	\$311,290,687	\$302,390,561	\$298,692,687
To which may be added:—				
Temporary debt . . . . .	9,139,691	174,861,268	290,930,408	89,252,841
TOTALS . . . . .	\$177,685,806	\$386,151,955	\$393,320,969	\$387,945,528

*Cities.*

General debt . . . . .	\$156,308,327	\$203,619,545	\$194,780,925	\$190,877,205
Public service enterprise debt . . . . .	50,965,550	103,356,100	104,118,350	102,405,100
Total gross funded or fixed debt . . . . .	\$207,273,877	\$306,975,645	\$298,899,275	\$293,282,305
Sinking funds deducted . . . . .	66,843,242	41,765,050	40,996,126	36,853,023
Net funded or fixed debt . . . . .	\$140,430,635	\$265,210,595	\$257,903,149	\$256,429,282
To which may be added:—				
Temporary debt . . . . .	6,491,302	458,637,688	73,812,744	74,239,309
TOTALS . . . . .	\$146,921,937	\$323,848,283	\$331,715,893	\$330,668,591

*Towns Over 5,000 Population.*

General debt . . . . .	\$12,872,337	\$29,434,220	\$28,833,181	\$27,054,420
Public service enterprise debt . . . . .	12,071,146	6,402,261	6,295,797	5,959,756
Total gross funded or fixed debt . . . . .	\$24,943,483	\$35,836,481	\$35,128,978	\$33,014,176
Sinking funds deducted . . . . .	2,646,536	363,305	323,259	291,701
Net funded or fixed debt . . . . .	\$22,296,947	\$35,473,176	\$34,805,719	\$32,722,475
To which may be added:—				
Temporary debt . . . . .	1,873,512	712,749,642	13,381,267	11,707,257
TOTALS . . . . .	\$24,170,459	\$48,222,818	\$48,186,986	\$44,429,732

*Towns Under 5,000 Population.*

General debt . . . . .	\$3,268,382	\$6,204,366	\$5,253,568	\$5,208,240
Public service enterprise debt . . . . .	3,081,857	4,402,550	4,428,125	4,332,690
Total gross funded or fixed debt . . . . .	\$6,350,239	\$10,606,916	\$9,681,693	\$9,540,930
Sinking funds deducted . . . . .	531,706	—	—	—
Net funded or fixed debt . . . . .	\$5,818,533	\$10,606,916	\$9,681,693	\$9,540,930
To which may be added:—				
Temporary debt . . . . .	774,877	103,473,938	113,736,397	123,306,275
TOTALS . . . . .	\$6,593,410	\$14,080,854	\$13,418,090	\$12,847,205

<sup>1</sup> Includes \$5,647,048 tax title debt.  
<sup>2</sup> Includes \$10,446,750 tax title debt.  
<sup>3</sup> Includes \$10,942,760 tax title debt.  
<sup>4</sup> Includes \$5,163,895 tax title debt.  
<sup>5</sup> Includes \$9,763,014 tax title debt.  
<sup>6</sup> Includes \$10,345,047 tax title debt.

<sup>7</sup> Includes \$378,630 tax title debt.  
<sup>8</sup> Includes \$555,524 tax title debt.  
<sup>9</sup> Includes \$511,379 tax title debt.  
<sup>10</sup> Includes \$98,523 tax title debt.  
<sup>11</sup> Includes \$128,212 tax title debt.  
<sup>12</sup> Includes \$86,334 tax title debt.

*Aggregate Municipal Indebtedness — General and Enterprise Debt.  
All Municipalities.*

YEARS.	GENERAL				ENTERPRISE			
	Total Debt	Sinking Fund	Net Debt	Percent- age of Assessed Valuation	Total Debt	Sinking Fund	Net Debt	Percent- age of Assessed Valuation
1910	\$172,449,046	\$52,204,783	\$120,244,263	3.08	\$66,118,553	\$17,816,701	\$48,301,852	1.23
1911	173,838,152	52,408,906	121,339,246	2.98	67,905,599	18,412,755	49,492,844	1.21
1912	176,135,221	53,506,681	122,628,540	2.89	69,978,330	18,116,489	51,861,841	1.22
1913	181,411,912	52,350,312	129,061,600	2.89	72,856,892	18,169,479	54,687,413	1.22
1914	186,690,616	54,261,223	132,429,393	2.85	75,726,130	18,494,320	57,231,810	1.23
1915	188,240,008	54,286,592	133,953,416	2.81	80,297,746	19,462,895	60,834,851	1.27
1916	190,358,678	54,565,681	135,792,997	2.74	80,184,882	19,676,656	60,508,226	1.22
1917	188,483,122	54,156,242	134,326,880	2.96	79,615,838	19,459,623	60,156,215	1.32
1918	182,047,753	55,097,341	126,950,412	2.68	78,115,808	19,442,977	58,672,835	1.24
1919	184,933,644	54,239,272	130,694,372	2.67	77,399,797	19,881,379	57,518,418	1.17
1920	188,654,061	54,563,198	134,090,863	2.50	75,812,625	18,977,651	56,834,974	1.06
1921	197,487,313	53,505,982	143,981,331	2.60	76,735,319	18,974,843	57,760,476	1.04
1922	208,023,650	51,067,781	156,955,869	2.75	75,277,532	17,260,376	58,017,156	1.01
1923	219,597,010	49,028,697	170,568,313	2.86	76,565,722	17,167,065	59,398,657	0.99
1924	233,067,625	47,722,840	185,344,785	2.94	77,748,210	16,396,618	61,351,592	0.97
1925	240,108,055	46,600,874	193,507,181	2.92	81,179,657	16,059,060	65,120,597	0.98
1926	246,295,943	45,817,796	200,478,147	2.90	85,649,359	16,066,021	69,583,338	1.01
1927	246,536,915	43,606,930	202,929,985	2.86	91,233,823	15,132,214	76,101,609	1.07
1928	246,151,623	41,682,711	204,468,912	2.85	92,511,158	15,029,824	77,481,334	1.08
1929	243,407,506	37,333,964	206,073,542	2.75	92,577,572	14,519,312	78,058,260	1.04
1930	252,066,060	35,267,595	216,798,465	2.87	99,513,493	14,601,851	84,911,642	1.12
1931	255,488,325	32,701,685	222,786,640	2.99	108,929,703	15,065,720	93,863,983	1.26
1932	243,062,855	29,277,765	213,785,090	2.97	112,967,093	14,859,793	98,107,300	1.36
1933	239,258,131	26,898,774	212,359,357	3.07	114,160,911	15,229,581	98,931,330	1.43
1934	228,867,674	25,911,284	202,956,390	3.00	114,842,272	15,408,101	99,434,171	1.47
1935	223,139,865	22,283,797	200,856,068	3.00	112,697,546	14,860,927	97,836,619	1.46

*Cities.*

1910	\$156,308,327	\$51,281,353	\$105,026,974	3.66	\$50,965,550	\$15,561,889	\$35,403,661	1.23
1911	157,687,149	51,497,708	106,189,441	3.55	53,016,602	15,941,147	37,075,455	1.24
1912	159,356,669	52,402,407	106,954,262	3.45	55,393,100	15,733,375	39,659,725	1.27
1913	163,672,480	51,256,337	112,416,143	3.45	58,134,150	15,689,692	42,444,458	1.31
1914	168,762,180	53,105,621	115,656,559	3.45	61,756,450	16,421,523	45,334,927	1.35
1915	171,013,397	53,156,911	117,856,486	3.38	67,359,600	17,589,347	49,770,253	1.43
1916	172,798,266	53,628,557	119,169,709	3.29	67,964,700	17,566,911	50,207,789	1.38
1917	171,888,289	53,273,394	118,614,895	3.47	68,397,575	17,716,195	50,681,380	1.48
1918	166,551,466	54,174,023	112,377,443	3.13	67,642,970	17,859,240	49,783,730	1.39
1919	168,912,651	53,435,295	115,477,356	3.12	67,350,665	18,196,233	49,154,432	1.33
1920	170,962,715	53,734,395	117,228,320	2.91	66,195,560	17,243,534	48,952,026	1.22
1921	177,436,051	52,647,401	124,788,650	3.00	67,309,543	17,182,157	50,127,386	1.21
1922	183,896,520	50,260,282	133,636,238	3.12	65,966,710	15,534,378	50,432,332	1.18
1923	192,411,873	48,243,753	144,168,120	3.22	67,609,350	15,512,001	52,097,349	1.16
1924	199,875,880	46,951,116	152,924,764	3.26	68,727,700	15,080,145	53,647,555	1.14
1925	205,542,324	45,830,929	159,711,395	3.24	71,067,175	14,936,237	56,130,938	1.14
1926	209,109,359	45,091,379	164,017,980	3.22	75,133,725	15,006,937	60,126,788	1.18
1927	207,419,016	42,874,311	164,544,705	3.17	79,722,125	14,201,387	65,520,738	1.26
1928	206,791,356	41,099,544	165,691,812	3.18	81,461,000	14,451,075	67,009,925	1.28
1929	202,575,636	36,819,904	165,755,732	3.07	82,072,650	14,083,741	67,988,909	1.26
1930	210,003,816	34,950,291	175,053,525	3.23	88,171,100	14,291,408	73,879,692	1.36
1931	212,895,806	32,411,378	180,484,428	3.41	96,153,670	14,763,138	81,390,532	1.54
1932	204,076,099	29,047,054	175,029,045	3.44	101,028,100	14,565,755	86,462,345	1.70
1933	203,619,545	26,699,162	176,920,383	3.65	103,356,109	15,065,888	88,290,212	1.82
1934	194,780,925	25,704,258	169,076,667	3.59	104,118,350	15,201,868	88,926,482	1.89
1935	190,877,205	22,065,936	168,811,269	3.63	102,405,100	14,786,087	87,619,013	1.89

*Towns Over 5,000 Population.*

1910	\$12,872,337	\$705,545	\$12,166,792	1.89	\$12,071,146	\$1,940,991	\$10,130,155	1.58
1911	12,995,469	777,339	12,218,130	1.84	11,655,104	2,139,855	9,515,249	1.43
1912	13,415,481	846,171	12,569,310	1.83	11,385,866	2,149,645	9,236,221	1.34
1913	14,127,793	857,575	13,270,218	1.80	11,109,498	2,213,560	8,895,938	1.21
1914	14,786,152	972,454	13,813,698	1.66	10,702,906	1,779,281	8,923,625	1.07
1915	14,080,973	924,478	13,156,495	1.61	9,672,663	1,583,620	8,089,043	0.99
1916	14,318,561	746,270	13,572,291	1.62	9,098,470	1,599,645	7,498,825	0.89
1917	13,661,204	713,669	12,947,535	1.80	8,274,635	1,492,035	6,782,600	0.94
1918	12,892,528	739,663	12,152,865	1.65	7,720,785	1,350,584	6,370,201	0.86
1919	13,272,710	703,405	12,569,305	1.64	7,625,942	1,427,845	6,198,097	0.81
1920	14,560,343	729,112	13,831,231	1.60	7,302,495	1,455,214	5,847,281	0.68
1921	16,408,409	791,859	15,616,550	1.73	7,043,097	1,491,189	5,551,908	0.61
1922	19,461,998	753,855	18,708,143	2.01	7,060,349	1,466,530	5,593,810	0.60
1923	22,067,001	750,741	21,316,260	2.19	6,765,267	1,418,156	5,347,111	0.55
1924	27,347,359	739,554	26,607,805	2.46	6,844,760	1,116,593	5,728,167	0.53
1925	28,249,890	738,263	27,511,627	2.37	7,787,547	939,102	6,848,445	0.59
1926	30,603,220	692,787	29,910,433	2.43	7,980,381	873,151	7,107,230	0.58
1927	32,076,122	713,296	31,362,826	2.44	7,962,514	756,852	7,205,662	0.56
1928	32,030,093	564,701	31,465,392	2.36	7,495,093	489,860	7,005,233	0.48
1929	33,675,676	494,355	33,181,321	2.27	7,392,772	341,679	7,051,093	0.48
1930	34,743,905	297,304	34,446,601	2.28	7,330,890	234,154	7,296,736	0.48
1931	34,877,316	290,307	34,587,039	2.29	7,700,045	222,291	7,477,754	0.49
1932	32,147,434	230,711	31,916,723	2.15	7,146,708	219,751	6,926,957	0.47
1933	29,434,220	199,612	29,234,608	2.02	6,402,261	163,693	6,238,568	0.43
1934	28,833,181	207,026	28,626,155	1.94	6,295,797	116,233	6,179,564	0.42
1935	27,054,420	216,861	26,837,559	1.82	5,959,756	74,840	5,884,916	0.40



## Aggregate Municipal Indebtedness — General and Enterprise Debt — Concluded.

Towns Under 5,000 Population.

YEARS.	GENERAL				ENTERPRISE			
	Total Debt	Sinking Fund	Net Debt	Percentage of Assessed Valuation	Total Debt	Sinking Fund	Net Debt	Percentage of Assessed Valuation
1910 . . .	\$3,268,382	\$217,885	\$3,050,497	0.77	\$3,081,857	\$313,821	\$2,768,036	0.70
1911 . . .	3,155,534	223,839	2,931,695	0.69	3,233,893	331,753	2,902,140	0.69
1912 . . .	3,363,071	258,103	3,104,968	0.70	3,199,364	233,469	2,965,895	0.66
1913 . . .	3,611,639	236,400	3,375,239	0.70	3,613,244	266,227	3,347,017	0.70
1914 . . .	3,142,284	183,148	2,959,136	0.65	3,266,774	293,516	2,973,258	0.65
1915 . . .	3,145,638	205,203	2,940,435	0.63	3,265,483	289,928	2,975,555	0.63
1916 . . .	3,241,851	190,854	3,050,997	0.61	3,121,712	320,100	2,801,612	0.56
1917 . . .	2,933,629	169,179	2,764,450	0.69	2,943,628	251,393	2,692,235	0.67
1918 . . .	2,603,759	183,655	2,420,104	0.58	2,752,053	233,149	2,518,904	0.60
1919 . . .	2,748,283	100,572	2,647,711	0.61	2,423,190	257,301	2,165,889	0.50
1920 . . .	3,131,003	99,691	3,031,312	0.65	2,314,570	278,903	2,035,667	0.43
1921 . . .	3,642,853	66,722	3,576,131	0.73	2,382,679	301,497	2,081,182	0.42
1922 . . .	4,665,132	53,644	4,611,488	0.92	2,250,473	259,459	1,991,014	0.40
1923 . . .	5,118,136	34,203	5,083,933	0.97	2,191,105	235,908	1,955,197	0.37
1924 . . .	5,844,386	32,170	5,812,216	1.11	2,175,750	199,880	1,975,870	0.38
1925 . . .	6,315,841	31,682	6,284,159	1.14	2,324,935	183,721	2,141,214	0.39
1926 . . .	6,583,364	33,630	6,549,734	1.11	2,535,253	185,933	2,349,320	0.40
1927 . . .	7,041,777	19,323	7,022,454	1.15	3,549,184	173,975	3,375,209	0.55
1928 . . .	7,330,174	18,466	7,311,708	1.18	3,555,065	88,889	3,466,176	0.56
1929 . . .	7,156,194	19,705	7,136,489	1.14	3,112,150	93,892	3,018,258	0.48
1930 . . .	7,318,339	20,000	7,298,339	1.15	3,811,503	76,289	3,735,214	0.59
1931 . . .	7,735,173	—	7,735,173	1.21	5,076,008	80,291	4,995,717	0.78
1932 . . .	6,839,322	—	6,839,322	1.08	4,792,285	74,287	4,717,998	0.75
1933 . . .	6,204,366	—	6,204,366	1.00	4,402,550	—	4,402,550	0.71
1934 . . .	5,253,568	—	5,253,568	0.92	4,428,125	—	4,428,125	0.77
1935 . . .	5,208,240	—	5,208,240	0.91	4,332,690	—	4,332,690	0.76

## Net Funded or Fixed Debt and Assessed Valuation.

YEARS.	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT		PERCENTAGES		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	Yearly Increase of Assessed Valuation	Yearly Increase of Net Funded or Fixed Debt	
1910 . . .	\$3,907,892,598	—	\$168,546,115	—	—	—	4.31
1911 . . .	4,077,235,263	\$169,342,665	170,832,090	\$2,285,975	4.3	1.4	4.19
1912 . . .	4,249,699,855	172,464,592	174,490,381	3,658,291	4.2	2.1	4.11
1913 . . .	4,471,736,046	222,036,191	183,749,013	9,258,632	5.2	5.3	4.11
1914 . . .	4,644,814,610	173,078,564	189,661,203	5,912,190	3.9	3.2	4.08
1915 . . .	4,769,860,495	125,045,885	194,788,267	5,127,064	2.7	2.7	4.08
1916 . . .	4,962,238,008	192,377,513	196,301,223	1,512,956	4.0	0.8	3.96
1917 . . .	4,538,998,071	423,239,937	194,483,095	1,818,128	18.5	10.9	4.28
1918 . . .	4,738,976,589	199,978,518	185,623,247	1,859,848	4.4	14.6	3.92
1919 . . .	4,903,775,948	164,799,359	188,212,790	2,589,543	3.5	1.4	3.84
1920 . . .	5,354,086,810	450,310,862	190,925,837	2,713,047	9.2	1.4	3.57
1921 . . .	5,546,646,240	192,559,430	201,741,807	10,815,970	3.6	5.7	3.64
1922 . . .	5,715,377,344	168,731,104	214,973,025	13,231,218	3.0	6.6	3.76
1923 . . .	5,978,152,428	262,775,084	229,966,970	14,993,945	4.6	7.0	3.85
1924 . . .	6,300,660,670	322,508,242	246,696,377	16,729,407	5.4	7.3	3.92
1925 . . .	6,637,842,327	337,181,657	258,627,778	11,931,401	5.4	4.8	3.90
1926 . . .	6,910,553,302	272,710,975	270,061,485	11,433,707	4.1	4.4	3.91
1927 . . .	7,086,001,958	175,448,656	279,031,594	8,970,109	2.5	3.3	3.94
1928 . . .	7,171,178,741	85,176,783	281,950,246	2,918,652	1.2	1.0	3.93
1929 . . .	7,489,667,060	318,488,319	284,131,802	2,181,556	4.4	0.8	3.79
1930 . . .	7,563,793,886	74,126,826	301,710,107	17,578,305	1.0	6.2	3.99
1931 . . .	7,442,709,478	121,081,408	316,650,623	14,940,516	1.6	5.0	4.25
1932 . . .	7,209,928,247	232,781,231	311,892,390	4,758,233	13.1	11.5	4.33
1933 . . .	6,911,819,425	298,108,822	311,200,687	1,601,703	14.1	10.2	4.50
1934 . . .	6,757,019,988	154,799,437	302,390,561	1,890,126	12.2	12.9	4.48
1935 . . .	6,690,844,592	166,175,396	298,692,687	1,369,874	11.0	11.2	4.46

¹ Decrease.



Net Debt, January 1, 1997, and Ratio of Net Debt to Valuation: Cities.

CITIES.	Population	Valuation, 1936 including Motor Vehicles	NET DEBT, JANUARY 1, 1937				RATIO OF NET DEBT TO VALUATION					
			GENERAL DEBT				General Debt	Tax Title Debt	Enter- prise Debt	Total Debt		
			Inside Limit	Outside Limit	Tax Title Debt	Total						
ATTLEBORO	21,835	\$26,471,538	\$128,500.00	\$172,587.65	—	\$301,087.65	\$183,500.00	\$484,587.65	1.14	—	0.69	1.83
BEVERLY	25,871	43,588,322	428,000.00	472,000.00	887,060.62	887,060.62	154,000.00	1,141,060.62	2.07	0.20	0.35	2.62
BOSTON	817,713	1,643,978,936	35,035,891.03	34,213,552.63	7,036,863.24	76,286,306.90	63,630,699.47	139,917,006.37	4.21	0.43	3.87	8.51
BROCKTON	62,407	78,054,537	900,500.00	435,000.00	119,000.00	1,454,500.00	793,700.00	2,248,200.00	1.71	0.15	1.02	2.88
CAMBRIDGE	118,075	3,915,150.00	3,261,210.63	—	—	3,261,210.63	823,000.00	7,999,360.63	3.92	—	0.45	4.37
CHELSEA	42,673	47,803,363	221,700.00	1,510,605.49	528,776.38	1,776,360.63	30,000.00	2,291,081.87	3.62	1.11	0.06	4.79
CHICOPEE	41,952	47,806,742	156,500.00	712,000.00	1,515,537.29	1,387,037.29	328,500.00	1,715,537.29	2.02	1.21	0.76	3.99
EVERETT	47,228	75,044,476	784,160.95	853,000.00	71,126.77	1,709,287.72	89,000.00	1,798,287.72	2.18	0.10	0.12	2.40
FALL RIVER	117,414	103,520,054	1,130,650.00	5,093,000.00	235,657.80	6,458,657.80	174,000.00	6,632,657.80	6.01	0.23	0.17	6.41
FITCHBURG	41,700	59,917,853	950,657.00	1,423,243.00	42,100.00	2,416,000.00	390,500.00	2,806,500.00	4.58	0.08	0.75	5.41
GARDNER	20,397	22,241,999	140,500.00	100,000.00	—	330,500.00	5,500.00	336,000.00	1.49	—	0.02	1.51
GLOUCESTER	24,161	51,027,115	600,000.00	581,750.00	53,205.10	1,234,955.10	887,000.00	2,121,955.10	2.88	0.13	0.21	3.20
HAVERTHILL	49,516	55,320,949	251,000.00	908,000.00	112,523.30	1,271,523.30	125,000.00	1,396,523.30	2.09	0.20	0.23	2.52
HOLYOKE	86,139	85,530,569	932,500.00	434,000.00	216,594.00	1,603,094.00	990,000.00	2,602,094.00	1.62	0.25	1.17	3.04
LAURENCE	86,785	100,840,171	1,165,750.00	1,733,365.00	104,757.57	3,005,872.57	392,000.00	3,397,872.57	2.88	0.10	0.39	3.37
LIMONSTER	21,894	27,515,845	430,000.00	288,000.00	14,052.23	752,052.23	548,000.00	1,300,052.23	3.14	0.06	0.23	3.53
LOWELL	100,114	107,616,462	1,403,200.00	2,704,200.00	1,016,856.88	5,124,256.88	407,000.00	5,531,256.88	3.82	0.94	0.38	5.14
LYNN	100,909	140,253,392	2,711,838.58	2,899,000.00	767,000.00	6,377,838.56	452,500.00	6,830,338.56	4.00	0.55	0.32	4.87
MALDEN	87,277	71,751,050	1,600,000.00	727,810.91	145,559.30	2,363,512.77	84,000.00	2,647,512.77	3.07	0.20	0.12	3.69
MALDENBOROUGH	15,781	18,394,584	108,950.00	380,050.00	199,850.35	489,559.30	118,000.00	607,559.30	2.99	1.00	0.72	3.71
MEDFORD	61,441	38,673,600	1,133,000.00	1,711,500.00	199,850.35	3,044,350.35	385,000.00	3,429,350.35	3.44	0.24	0.47	4.15
MELROSE	24,256	38,256,268	1,231,500.00	683,000.00	—	906,500.00	—	906,500.00	2.37	—	—	2.37
NEW BEDFORD	110,022	120,977,428	1,033,734.33	5,344,977.62	315,223.45	6,699,936.00	1,235,000.00	7,934,936.00	5.28	0.26	1.02	6.56
NEWBURYPORT	14,815	13,306,209	180,535.00	426,739.91	40,000.00	647,274.91	64,000.00	711,274.91	4.57	0.30	0.48	5.35
NEWTON	66,144	171,657,834	3,199,000.00	2,873,846.49	26,963.89	6,099,815.38	549,000.00	6,648,815.38	3.54	0.01	0.32	3.87
NORTH ADAMS	22,085	23,676,681	153,063.00	539,060.00	14,079.49	706,204.49	85,200.00	791,404.49	2.92	0.06	0.36	3.34
NORTHAMPTON	24,525	21,271,602	101,000.00	53,000.00	11,089.91	165,089.91	—	165,089.91	0.57	0.04	—	0.61
PEABODY	22,082	24,470,203	450,500.00	409,500.00	111,282.54	971,282.54	135,000.00	1,106,282.54	3.51	0.46	0.55	4.52
PEQUIN	128,068,986	638,500.00	1,013,200.00	1,802,500.00	431,000.00	4,699,000.00	295,000.00	1,947,200.00	2.64	—	0.47	3.11
PLYMOUTH	76,909	62,670,769	638,500.00	1,802,500.00	—	4,699,000.00	400,000.00	1,947,200.00	3.33	0.34	0.31	3.98
QUINCY	35,319	42,575,658	328,898.12	819,101.88	434,000.00	1,573,000.00	139,000.00	1,712,000.00	2.70	1.00	0.32	4.02
REVERE	43,472	58,757,803	444,500.00	666,500.00	—	1,111,000.00	419,500.00	1,530,500.00	1.89	—	0.71	2.60
SALEM	119,651,311	2,131,000.00	1,774,000.00	434,893.75	434,893.75	4,339,893.75	3,326,000.00	4,368,893.75	3.26	0.36	0.03	3.60
SOMERVILLE	140,773	286,218,398	4,078,000.00	406,425.04	10,787,425.04	17,453,425.04	6,666,000.00	17,453,425.04	3.63	0.14	2.33	6.10
SPRINGFIELD	49,642	40,708,000.00	6,303,000.00	50,965.43	1,276,565.43	513,092.20	1,789,657.63	3,441	3.44	0.14	1.44	5.02
TAUNTON	37,431	35,677,616	452,850.00	772,750.00	151,171.90	2,559,171.90	375,000.00	2,934,171.90	4.21	0.26	0.66	5.13
WALTHAM	40,557	57,232,667	951,000.00	345,000.00	18,888.57	510,488.57	394,000.00	904,488.57	2.36	0.09	1.89	4.34
WESTFIELD	18,788	20,843,148	146,600.00	809,000.00	114,007.76	1,147,507.76	259,750.00	1,407,257.76	4.72	0.52	1.19	6.43
WOBBURN	19,695	21,891,587	224,500.00	6,487,000.00	451,200.00	9,791,200.00	2,906,500.00	12,697,700.00	3.15	0.15	0.93	4.28
WORCESTER	100,471	296,487,995	2,853,000.00	6,487,000.00	—	9,340,000.00	—	9,340,000.00	3.15	—	—	3.15
39 Cities	2,975,790	\$4,593,255,262	\$74,316,980.59	\$93,288,051.21	\$14,272,419.42	\$181,877,451.22	\$85,465,941.67	\$267,343,392.89	3.65	0.31	1.86	5.82

Less than one one-hundredth of one percent.

*Net Debt, January 1, 1937, and Ratio of Net Debt to Valuation: Towns Over 5,000 Population.*

	Towns. (Over 5,000 Population)	Population	Valuation, 1936 including Motor Vehicles	NET DEBT, JANUARY 1, 1937				RATIO OF NET DEBT TO VALUATION			
				GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Tax Title Debt	Enter- prise Debt	Total Debt
				Inside Limit	Outside Limit						
Abington	•	5,696	\$5,864,447	\$38,000.00	\$72,000.00	\$2,417.34	\$112,417.34	1.88	0.04	0.80	2.72
Adams	•	12,858	10,925,223	177,500.00	233,000.00	—	410,500.00	3.76	—	—	3.76
Agawam	•	7,206	9,898,868	54,000.00	118,000.00	3,000.00	175,000.00	1.74	0.03	0.34	2.11
Amesbury	•	10,514	9,478,825	2,000.00	58,700.00	—	60,700.00	0.64	—	1.20	1.84
Amherst	•	6,473	9,858,262	86,000.00	9,000.00	—	95,000.00	0.96	—	—	0.96
Andover	•	10,542	16,974,334	191,011.00	340,689.00	—	531,700.00	3.13	—	0.03	3.16
Andover	•	38,539	61,156,297	894,222.71	1,278,639.00	9,683.77	868,685.17	1.40	0.02	0.50	1.60
Arlington	•	10,751	11,241,755	65,250.00	41,250.00	—	106,500.00	0.95	—	—	1.45
Attol	•	6,535	6,304,073	87,817.00	127,683.00	12,147.15	227,647.15	3.42	0.19	—	3.61
Auburn	•	8,037	24,648,775	56,000.00	125,000.00	—	181,000.00	0.73	—	—	0.73
Barnstable	•	24,831	52,026,535	83,000.00	604,000.00	—	804,000.00	1.54	—	0.43	1.97
Belmont	•	6,650	8,822,588	300,000.00	—	—	300,000.00	0.94	—	0.43	1.37
Billerica	•	17,122	27,376,585	16,000.00	20,000.00	35,000.00	1,003,000.00	3.54	0.13	0.04	3.71
Braintree	•	9,201	5,472,096	1,146,000.00	188,000.00	—	1,334,000.00	0.66	—	6.12	6.78
Bridgewater	•	50,319	16,227,579	30,000.00	38,000.00	13,200.00	81,200.00	0.81	0.15	0.18	0.99
Brookline	•	6,505	8,672,712	8,000.00	36,661.00	—	44,661.00	0.62	—	0.15	1.09
Canterbury	•	7,595	7,159,583	—	99,000.00	—	99,000.00	0.83	—	—	0.83
Chelmsford	•	12,373	11,891,532	160,000.00	149,000.00	—	309,000.00	2.99	—	1.99	4.98
Clinton	•	7,723	10,340,088	149,000.00	210,000.00	—	359,000.00	2.88	—	1.40	4.28
Concord	•	13,884	12,415,244	110,500.00	87,000.00	—	197,500.00	1.63	—	1.43	3.06
Danvers	•	9,424	12,118,048	276,000.00	15,000.00	—	291,000.00	1.15	—	—	1.15
Dartmouth	•	15,371	25,363,077	38,500.00	37,000.00	9,878.37	86,378.37	0.77	0.23	—	2.01
Dedham	•	6,500	4,293,017	33,000.00	60,000.00	11,437.83	107,437.83	0.77	0.11	—	2.00
Dracut	•	5,294	10,702,370	97,500.00	—	—	97,500.00	1.84	—	—	1.84
Easthampton	•	3,294	5,286,888	97,500.00	69,231.50	80,287.10	297,987.10	1.85	0.68	—	2.53
Fairhaven	•	11,005	11,793,658	148,468.50	—	—	191,000.00	0.86	—	0.29	1.15
Falmouth	•	6,637	22,259,705	3,000.00	50,000.00	—	53,000.00	0.90	—	0.25	1.35
Foxborough	•	5,834	5,879,595	472,800.00	472,500.00	—	945,300.00	2.69	—	0.75	3.44
Frammingham	•	22,651	35,099,596	65,320.53	120,179.47	—	185,500.00	2.05	—	0.37	2.42
Franklin	•	7,494	9,078,596	6,500.00	12,500.00	—	19,000.00	0.43	—	—	0.43
Grafton	•	7,681	4,432,120	8,000.00	—	—	8,000.00	0.09	—	—	0.09
Great Barrington	•	6,369	8,934,676	143,000.00	126,085.00	—	269,085.00	1.05	—	0.39	1.44
Greenfield	•	15,903	25,680,204	48,000.00	50,000.00	—	98,000.00	0.62	—	—	0.62
Hingham	•	7,330	15,773,737	88,500.00	58,000.00	—	146,500.00	2.09	—	1.10	3.19
Hudson	•	8,495	7,017,281	96,858.37	102,161.63	1,213.99	200,233.99	2.76	0.02	0.87	3.65
Ipswich	•	6,217	7,218,174	194,500.00	114,000.00	—	308,500.00	1.37	—	0.76	2.13
Lexington	•	10,813	22,508,483	128,000.00	84,000.00	—	212,000.00	1.73	—	—	1.73
Longmeadow	•	5,105	12,240,977	137,000.00	—	—	137,000.00	2.57	—	—	2.57
Ludlow	•	8,569	7,289,101	60,000.00	1,500.00	—	61,500.00	0.80	—	1.23	2.03
Mansfield	•	6,543	7,700,279	301,565.00	484,435.00	—	786,000.00	3.71	—	0.60	4.31
Marblehead	•	10,173	21,195,707	33,000.00	173,000.00	—	206,000.00	3.18	—	—	3.18
Maynard	•	7,107	6,472,788	134,500.00	384,800.00	—	519,300.00	2.70	—	0.50	3.20
Methuen	•	21,073	19,212,916	—	—	—	—	—	—	—	—

Middleborough	8,473,710	94,100.00	217,595.00	46,903.05	94,100.00	24,500.00	118,600.00	1.11	0.29	1.40
Milford	15,341,239	100,905.00	—	—	363,403.05	—	363,403.05	2.08	0.30	2.38
Milbury	6,056,111	20,000.00	—	10,000.00	30,000.00	—	30,000.00	0.33	0.17	0.50
Milton	39,853,501	777,000.00	—	—	777,000.00	450,000.00	1,236,000.00	1.93	1.15	3.10
Monson	3,053,288	2,000.00	36,000.00	—	38,000.00	—	38,000.00	1.24	—	1.24
Monroe	19,636,967	98,816.86	108,183.14	—	207,000.00	70,662.09	387,959.85	1.60	0.35	1.95
Morris	19,866,762	72,700.00	244,597.76	—	721,000.00	14,000.00	733,000.00	3.03	0.06	3.09
Morris	23,808,787	318,000.00	403,000.00	—	55,000.00	9,000.00	64,000.00	0.67	0.11	0.78
Nashua	8,221,482	55,000.00	—	—	53,000.00	12,000.00	65,000.00	0.51	0.37	0.76
North Andover	10,465,434	24,000.00	—	—	215,500.00	33,000.00	248,500.00	2.30	0.30	2.88
North Attleborough	9,019,729	92,000.00	—	—	921,820.68	74,000.00	995,820.68	3.58	0.12	4.00
Northbridge	24,883,734	576,675.00	315,025.00	30,120.68	136,800.00	13,200.00	150,000.00	2.63	0.25	3.08
Norwood	5,214,664	38,800.00	98,000.00	—	89,500.00	—	89,500.00	1.08	—	1.08
Orange	8,316,753	31,000.00	58,500.00	—	328,600.00	50,000.00	378,600.00	1.43	0.22	1.65
Palmer	22,971,794	138,750.00	189,850.00	—	110,000.00	24,000.00	134,000.00	1.74	0.38	2.12
Plymouth	6,311,246	82,732.10	27,267.90	—	156,600.00	163,500.00	320,100.00	0.77	0.14	0.95
Randolph	17,175,805	20,600.00	25,000.00	—	181,000.00	40,000.00	221,000.00	2.14	0.47	2.61
Reading	8,466,217	72,000.00	109,000.00	—	487,077.38	8,500.00	495,577.38	1.44	1.49	2.93
Rockland	16,636,787	96,000.00	143,000.00	248,077.38	81,000.00	—	61,000.00	1.14	—	1.14
Saugus	5,328,345	61,000.00	—	—	68,500.00	91,000.00	179,500.00	1.02	1.04	2.06
Seekonk	8,697,951	20,500.00	68,000.00	—	186,500.00	382,000.00	568,500.00	1.42	2.91	4.33
Shrewsbury	13,119,096	52,500.00	134,000.00	—	197,490.00	—	197,490.00	1.52	—	1.52
Somerset	13,109,096	71,718.00	125,774.00	—	229,085.93	—	229,085.93	2.31	0.21	2.55
Southbridge	3,990,175	50,000.00	50,000.00	19,085.93	185,262.99	31,000.00	216,262.99	3.62	0.69	4.33
South Hadley	4,995,571	97,490.00	83,510.00	4,262.99	204,201.87	33,500.00	237,701.87	1.19	0.19	1.60
Southwick	8,838,403	106,500.00	70,000.00	27,701.87	244,000.00	12,000.00	256,000.00	2.73	0.14	2.87
Spencer	14,838,403	106,500.00	181,000.00	—	691,100.00	24,500.00	715,600.00	2.85	0.10	2.95
Stoughton	8,925,413	361,154.00	329,946.00	—	58,200.00	—	58,200.00	1.25	—	1.25
Swampscott	24,263,440	16,425.00	41,775.00	—	128,000.00	—	128,000.00	1.70	—	1.70
Tewksbury	7,460,960	53,425.00	74,549.00	—	411,500.00	217,000.00	628,500.00	1.89	1.00	2.89
Uxbridge	7,518,599	291,500.00	190,000.00	—	300,500.00	70,000.00	370,500.00	2.10	0.49	2.59
Wakfield	21,770,883	71,000.00	229,500.00	—	95,000.00	4,000.00	99,000.00	1.37	0.06	1.4

87 Towns



*Net Debt, January 1, 1937, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population.*

Towns. (Under 5,000 Population)	Population	Valuation, 1936 including Motor Vehicles	NET DEBT, JANUARY 1, 1937				RATIO OF NET DEBT TO VALUATION				
			GENERAL DEBT			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Tax Title Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit	Tax Title Debt						
Acton	2,635	\$3,963,830	\$15,000.00	\$12,000.00	—	\$27,000.00	0.68	—	—	0.68	
Acushnet	3,951	2,895,931	6,748.00	6,600.00	—	13,348.00	0.46	—	—	0.46	
Alford	210	290,328	2,500.00	—	—	2,500.00	0.86	—	—	0.86	
Asburnham	2,051	1,638,195	1,000.00	3,000.00	—	4,000.00	0.24	—	—	0.24	
Ashby	957	1,083,192	6,900.00	—	—	6,900.00	2.03	—	—	0.64	
Ashland	2,497	2,754,619	18,666.67	37,333.33	—	56,000.00	2.03	—	1.73	3.76	
Avon	2,362	1,870,386	43,686.00	19,314.00	\$11,402.50	74,402.50	3.37	0.61	—	3.98	
Ayer	3,861	3,751,526	34,000.00	27,000.00	—	61,000.00	1.63	—	—	1.63	
Becket	723	883,893	5,000.00	4,000.00	—	9,000.00	1.02	—	—	1.02	
Bedford	3,185	3,037,228	—	50,000.00	—	50,000.00	1.65	—	0.72	2.37	
Belchertown	3,863	1,653,641	4,800.00	12,000.00	—	16,800.00	1.02	—	—	1.02	
Bellingham	3,056	2,434,495	4,000.00	4,000.00	—	8,000.00	0.86	—	—	0.86	
Berkley	1,156	896,483	—	1,000.00	—	1,000.00	0.11	—	—	0.11	
Blackstone	4,588	2,467,531	3,533.33	18,586.67	—	22,120.00	0.90	—	—	0.90	
Blandford	469	825,522	1,000.00	—	—	1,000.00	0.12	2.96	—	3.08	
Bolton	739	1,127,030	2,000.00	—	—	2,000.00	0.18	—	—	0.18	
Bourne	3,336	9,643,027	55,000.00	—	—	55,000.00	0.57	—	—	0.57	
Boxford	726	1,229,428	2,000.00	—	—	2,000.00	0.16	—	—	0.16	
Boylston	1,361	1,003,599	500.00	3,500.00	—	4,000.00	0.40	—	—	0.40	
Brimfield	1,892	1,331,256	3,300.00	950.00	—	4,250.00	0.43	—	—	0.43	
Brookfield	1,309	2,449,839	7,000.00	—	—	7,000.00	0.52	—	1.33	1.85	
Burlington	2,146	2,974,105	2,000.00	—	16,452.70	30,452.70	0.57	0.67	—	1.24	
Carver	1,559	2,747,839	2,000.00	—	—	2,000.00	0.07	—	—	0.07	
Charlton	2,366	1,941,490	12,500.00	9,000.00	—	21,500.00	1.11	—	—	1.11	
Chatham	2,050	6,107,021	3,000.00	40,000.00	—	43,000.00	0.70	—	—	0.70	
Cheshire	1,660	1,190,941	13,385.00	9,200.00	—	22,585.00	1.90	—	—	1.90	
Chester	1,362	1,328,182	5,800.00	13,500.00	—	19,300.00	1.45	—	3.13	4.58	
Chesterfield	445	566,175	1,000.00	—	—	1,000.00	0.18	—	—	0.18	
Clarksburg	1,333	733,555	—	3,000.00	—	3,000.00	0.41	—	—	0.41	
Cohasset	3,418	10,592,278	69,000.00	21,000.00	—	90,000.00	0.85	—	—	0.85	
Colrain	1,554	1,339,011	—	10,000.00	—	10,000.00	0.75	—	—	0.75	
Dalton	4,282	6,003,898	69,960.00	16,000.00	—	85,960.00	1.43	—	—	1.43	
Deerfield	2,963	4,285,947	26,000.00	—	—	26,000.00	4.22	—	—	4.22	
Dennis	2,017	3,892,930	36,000.00	155,000.00	—	181,000.00	0.92	—	—	0.92	
Dighton	3,116	3,642,098	64,000.00	—	—	64,000.00	1.76	—	—	1.76	
Douglas	2,403	1,950,051	7,000.00	—	—	7,000.00	0.36	—	—	0.36	
Dover	1,305	4,115,594	42,000.00	—	—	42,000.00	1.02	—	—	1.02	
Dudley	4,568	3,322,910	74,000.00	—	—	74,000.00	2.23	—	0.42	2.65	
Dunstable	419	494,266	2,700.00	—	—	2,700.00	0.54	—	0.56	1.10	
Duxbury	2,244	7,401,550	50,000.00	—	—	50,000.00	0.68	—	—	0.68	
East Bridgewater	3,670	4,759,128	15,128.00	55,872.00	—	71,000.00	1.49	—	0.52	2.01	
Eastham	606	1,304,959	19,000.00	—	—	19,000.00	1.46	—	—	1.46	
East Longmeadow	3,375	3,999,833	13,000.00	—	—	13,000.00	0.32	—	0.54	0.86	



Edgartown	1,399	4,144,436	20,000.00	31,000.00	—	51,000.00	1,23	51,000.00	1,23
Essex	1,486	1,752,226	17,500.00	3,000.00	—	20,500.00	1,17	20,500.00	1,17
Gay Head	1,58	165,153	—	2,800.00	—	2,800.00	1,70	2,800.00	1,70
Georgetown	2,008	1,798,524	—	8,500.00	—	103,500.00	0.47	103,500.00	0.47
Goshen	257	354,020	4,750.00	8,500.00	95,000.00	4,750.00	1,34	4,750.00	1,34
Groton	239	1,297,450	4,000.00	4,000.00	—	4,000.00	0.31	4,000.00	0.31
Granville	704	1,826,279	28,000.00	—	—	28,000.00	1.53	28,000.00	1.53
Groveland	2,534	4,023,802	25,000.00	—	—	25,000.00	0.62	25,000.00	0.62
Hadley	2,219	1,657,806	12,500.00	—	—	12,500.00	—	12,500.00	—
Halifax	817	3,085,256	1,500.00	—	—	1,500.00	0.41	1,500.00	0.41
Hamilton	2,235	5,637,633	80,000.00	7,000.00	—	87,000.00	0.10	87,000.00	0.10
Hampden	854	724,596	4,000.00	—	—	4,000.00	1.54	4,000.00	1.54
Hampover	2,709	3,700,244	33,000.00	20,000.00	—	53,000.00	0.55	53,000.00	0.55
Hanson	2,417	2,835,554	9,000.00	—	—	9,000.00	1.43	9,000.00	1.43
Hardwick	2,379	1,918,628	17,000.00	17,000.00	—	17,000.00	0.32	17,000.00	0.32
Harwich	2,373	6,414,165	104,700.00	17,000.00	—	121,700.00	0.89	121,700.00	0.89
Hatfield	2,433	2,772,806	30,000.00	—	—	30,000.00	1.63	30,000.00	1.63
Hawley	308	246,431	5,000.00	—	—	5,000.00	1.08	5,000.00	1.08
Heath	368	395,411	5,000.00	—	—	5,000.00	2.03	5,000.00	2.03
Hinsdale	1,144	1,035,085	14,722.00	10,278.00	—	25,000.00	1.26	25,000.00	1.26
Holbrook	3,364	3,264,259	18,518.67	63,481.33	—	82,000.00	2.42	82,000.00	2.42
Hollen	3,914	3,453,795	22,000.00	24,000.00	—	46,000.00	2.51	46,000.00	2.51
Holliston	2,925	3,745,213	30,000.00	—	—	30,000.00	1.33	30,000.00	1.33
Holliston	3,068	4,785,715	66,000.00	—	—	66,000.00	0.80	66,000.00	0.80
Hopkinton	2,616	2,990,761	33,000.00	5,000.00	—	38,000.00	1.38	38,000.00	1.38
Hull	2,619	18,031,566	100,000.00	—	—	100,000.00	1.27	100,000.00	1.27
Huntington	1,345	1,102,212	11,300.00	2,400.00	—	13,700.00	1.04	13,700.00	1.04
Kingston	2,743	4,578,160	—	—	—	16,000.00	0.55	16,000.00	0.55
Lancaster	2,590	2,972,523	—	—	—	5,000.00	1.24	5,000.00	1.24
Lee	4,178	4,619,150	27,718.00	58,282.00	—	86,000.00	0.35	86,000.00	0.35
Leicester	4,426	3,351,221	1,300.00	17,000.00	7,752.55	26,032.55	0.17	26,032.55	0.17
Lenox	2,706	6,099,321	55,000.00	—	—	55,000.00	1.86	55,000.00	1.86
Leyden	253	290,823	1,500.00	—	—	1,500.00	0.78	1,500.00	0.78
Littletton	1,530	3,075,102	12,000.00	—	—	12,000.00	0.90	12,000.00	0.90
Lynnfield	1,896	3,922,204	6,500.00	—	—	6,500.00	0.32	6,500.00	0.32
Manchester	2,509	11,424,150	34,000.00	73,000.00	—	107,000.00	0.39	107,000.00	0.39
Marion	1,867	5,394,305	—	—	—	—	0.17	—	0.17
Marshfield	2,073	7,805,875	23,000.00	30,000.00	—	53,000.00	0.94	53,000.00	0.94
Mashpee	380	921,183	1,760.00	—	—	1,760.00	0.11	1,760.00	0.11
Mattapoisett	1,682	3,584,787	10,900.00	28,000.00	4,679.93	527,000.00	0.67	527,000.00	0.67
Medfield	4,162	2,906,877	25,000.00	—	—	25,000.00	6.07	25,000.00	6.07
Medway	3,268	3,301,618	26,000.00	28,000.00	—	54,000.00	0.19	54,000.00	0.19
Merriman	2,209	1,831,046	7,200.00	—	—	7,200.00	0.78	7,200.00	0.78
Middleton	1,975	2,115,368	37,066.00	19,934.00	—	57,000.00	0.79	57,000.00	0.79
Mills	2,098	3,208,783	2,000.00	70,000.00	—	72,000.00	2.69	72,000.00	2.69
Millville	1,901	1,150,902	4,000.00	45,000.00	—	49,000.00	2.24	49,000.00	2.24
Monroe	1,240	1,971,500	19,362.00	9,638.00	—	29,000.00	4.26	29,000.00	4.26
Nabant	1,748	5,901,521	57,000.00	—	—	57,000.00	2.99	57,000.00	2.99
Nantucket	3,493	12,252,023	134,500.00	70,000.00	—	204,500.00	0.97	204,500.00	0.97
Newbury	1,576	2,249,397	—	10,349.94	—	10,349.94	1.67	10,349.94	1.67
New Marlborough	921	1,456,077	23,000.00	—	—	23,000.00	0.46	23,000.00	0.46
Northborough	2,396	2,181,163	17,600.00	—	—	17,600.00	1.58	17,600.00	1.58
							3.25		3.25

*Net Debt, January 1, 1937, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population—Concluded.*

Towns. (Under 5,000 Population)	Population	Valuation, 1936 Including Motor Vehicles	NET DEBT, JANUARY 1, 1937				RATIO OF NET DEBT TO VALUATION						
			GENERAL DEBT			Total	Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Tax Title Debt	Enter- prise Debt	Total Debt	
			Inside Limit	Outside Limit	Tax Title Debt								
North Brookfield	3,186	\$2,480,060	—	\$3,600.00	—	\$3,600.00	\$4,500.00	\$8,100.00	0.15	—	—	0.15	0.33
Northfield	1,950	2,022,553	\$3,000.00	—	—	3,000.00	—	3,000.00	0.15	—	—	0.15	0.15
North Reading	2,321	2,600,863	21,000.00	8,000.00	—	29,000.00	129,000.00	158,000.00	1.11	—	—	4.96	6.07
Norton	2,025	2,360,176	9,650.00	—	—	9,650.00	71,500.00	81,150.00	0.41	—	—	3.03	3.44
Norwell	1,666	2,200,930	53,000.00	49,000.00	—	102,000.00	—	102,000.00	4.63	—	—	—	4.63
Oak Bluffs	1,637	4,953,348	28,691.00	104,059.00	—	132,750.00	—	132,750.00	2.68	—	—	—	2.68
Otis	415	613,934	5,000.00	—	—	5,000.00	—	5,000.00	0.81	—	—	—	0.81
Oxford	4,249	3,037,323	7,500.00	28,500.00	—	36,000.00	—	36,000.00	1.19	—	—	—	1.19
Paxton	731	1,010,797	6,000.00	—	—	6,000.00	70,000.00	76,000.00	0.59	—	—	6.93	7.52
Pelham	504	722,604	1,000.00	—	—	1,000.00	—	1,000.00	0.14	—	—	0.14	0.14
Pembroke	1,621	2,768,330	76,000.00	—	—	76,000.00	176,000.00	252,000.00	2.74	—	—	6.36	9.10
Pepperell	3,004	2,966,923	—	—	—	—	4,000.00	4,000.00	—	—	—	0.13	0.13
Phillipston	423	385,887	—	1,000.00	—	1,000.00	—	1,000.00	0.26	—	—	—	0.26
Plainfield	332	342,326	4,500.00	—	—	4,500.00	—	4,500.00	1.31	—	—	—	1.31
Plainville	1,606	1,620,402	3,000.00	—	—	3,000.00	1,400.00	4,400.00	0.18	—	—	0.09	0.27
Plymouth	558	735,899	15,000.00	4,000.00	—	19,000.00	—	19,000.00	2.58	—	—	—	2.58
Princeton	707	1,265,988	18,800.00	—	—	18,800.00	—	18,800.00	1.49	—	—	—	1.49
Provincetown	4,071	4,312,160	54,000.00	—	—	54,000.00	—	54,000.00	1.25	—	—	0.05	1.30
Raynham	2,208	1,847,744	26,500.00	—	—	26,500.00	—	26,500.00	1.43	—	—	—	1.43
Rehoboth	2,777	2,596,021	18,000.00	—	—	18,000.00	—	18,000.00	0.69	—	—	—	0.69
Rockport	3,634	5,748,295	91,500.00	6,000.00	—	97,500.00	20,000.00	117,500.00	1.69	—	—	0.35	2.04
Rowley	1,495	1,473,732	7,800.00	—	—	7,800.00	1,600.00	9,400.00	0.53	—	—	0.11	0.64
Russell	2,283	4,022,920	22,750.00	38,000.00	—	60,750.00	39,200.00	99,950.00	1.51	—	—	0.97	2.48
Rutland	2,406	1,464,406	3,500.00	—	—	3,500.00	8,000.00	11,500.00	0.24	—	—	0.55	0.79
Sandwich	1,516	2,720,991	5,000.00	18,500.00	\$4,081.92	27,581.92	—	27,581.92	0.86	0.15	—	—	1.01
Savoy	299	196,762	3,050.00	—	—	3,050.00	—	3,050.00	1.55	—	—	—	1.55
Scituate	3,846	13,132,890	34,600.00	6,000.00	—	40,600.00	671,000.00	711,600.00	0.31	—	—	5.11	5.42
Sharon	3,683	6,244,279	66,400.00	40,000.00	—	106,400.00	43,500.00	149,900.00	1.70	—	—	0.70	2.40
Shelfield	1,810	1,601,190	13,000.00	—	—	13,000.00	—	13,000.00	0.81	—	—	—	0.81
Shelburne	1,606	2,813,146	6,000.00	15,000.00	—	21,000.00	—	21,000.00	0.75	—	—	—	0.75
Shirley	2,548	2,105,609	29,997.00	23,503.00	—	53,500.00	—	53,500.00	2.54	—	—	—	2.54
Southampton	954	965,076	—	—	—	—	50,500.00	50,500.00	—	—	—	5.23	5.23
Southborough	2,109	3,187,585	25,900.00	—	—	25,900.00	270,000.00	295,900.00	0.81	—	—	5.23	6.04
Southwick	1,540	2,016,976	24,000.00	10,000.00	4,399.60	38,399.60	79,000.00	117,399.60	1.68	—	—	8.47	9.28
Sterling	1,556	1,985,407	15,922.00	19,378.00	—	35,500.00	46,200.00	81,700.00	1.79	0.22	—	3.92	5.82
Stockbridge	1,921	4,410,045	22,000.00	—	—	22,000.00	—	22,000.00	0.50	—	—	2.33	4.12
Sturbridge	1,918	1,403,046	—	—	—	—	89,000.00	89,000.00	—	—	—	—	0.50
Sudbury	1,638	2,525,752	30,000.00	23,000.00	—	53,000.00	—	53,000.00	2.10	—	—	6.34	6.34
Sunderland	1,182	1,104,705	5,750.00	12,500.00	—	18,250.00	—	18,250.00	1.65	—	—	—	2.10
Swansea	4,327	4,819,517	91,300.00	—	—	91,300.00	—	91,300.00	1.89	—	—	—	1.65
Templeton	4,302	2,951,368	45,000.00	12,000.00	—	57,000.00	—	57,000.00	1.93	—	—	—	1.89
Tisbury	1,822	5,379,875	—	72,000.00	—	72,000.00	9,000.00	81,000.00	1.34	—	—	0.17	1.51
Topsfield	1,113	3,145,084	59,000.00	—	—	59,000.00	—	59,000.00	1.88	—	—	—	1.88

Townsend	1942	2,317,770	19,000.00	2,066.56	137,000.00	139,066.56	0.09	5.91	6.00
Turo	541	1,621,917	4,675.00	—	—	19,000.00	—	1.17	1.17
Tyngsboro	1,331	1,266,982	818.00	—	—	4,675.00	—	0.37	0.37
Tyngsboro	243	439,699	818.00	—	—	818.00	—	0.19	0.19
Warren	3,662	2,298,860	16,000.00	1,165.04	—	53,165.04	0.05	—	2.31
Warwick	565	394,499	3,000.00	—	—	3,000.00	—	—	0.76
Wayland	3,346	5,717,702	19,865.00	59,635.00	—	113,000.00	—	0.59	1.98
Wellfleet	948	2,136,733	1,000.00	—	—	1,000.00	—	—	0.05
Wellfleet	1,196	3,904,730	3,000.00	—	—	9,000.00	—	—	0.23
Wehnam	2,352,973	33,995.00	23,005.00	—	—	57,000.00	—	—	2.42
West Boylston	3,358	3,322,934	—	—	—	19,360.00	—	0.58	0.58
West Bridgewater	3,358	4,432,919	3,000.00	—	—	7,500.00	—	0.52	0.73
West Brookfield	1,258	4,110,101	46,900.00	—	—	10,500.00	—	—	1.14
Westford	3,789	1,651,687	20,140.00	14,860.00	—	46,900.00	—	—	2.12
Westminster	1,965	1,296,380	—	—	—	35,000.00	—	—	2.12
West Newbury	1,475	10,571,187	164,000.00	—	—	75,900.00	—	5.85	5.85
Weston	3,848	5,944,000	58,800.00	—	—	178,000.00	—	1.69	3.24
Westport	4,355	5,263,778	9,000.00	—	—	58,800.00	—	—	0.99
West Stockbridge	1,138	3,233,842	12,000.00	—	—	9,000.00	—	—	0.75
Wilbraham	2,969	1,335,389	17,000.00	—	—	72,000.00	—	1.84	2.21
Williamsburg	1,859	7,061,915	23,000.00	9,000.00	—	17,000.00	—	—	1.27
Wilmington	4,272	4,473,929	25,000.00	1,795.27	—	32,000.00	—	0.45	0.45
Wilmington	4,493	3,872,927	28,260.00	37,740.00	—	328,733.83	0.23	6.52	7.35
Wrentham	4,160	5,185,736	54,000.00	58,000.00	—	12,000.00	—	0.31	2.01
Yarmouth	2,095	—	—	—	—	78,000.00	—	1.70	3.30
Totals	1,398,799	\$572,082,822	\$3,474,366.67	\$1,913,994.54	\$62,339.36	\$5,450,700.57	0.94	0.01	0.77
						\$4,398,860.00			1.72

<sup>1</sup> Includes population of 66 towns having no funded debt.  
<sup>2</sup> Includes valuation of 66 towns having no funded debt.

The following towns under 5,000 population showed no funded debt outstanding on January 1, 1937:

Ashfield	Cummington	Hancock	Montgomery	Prescott	Tolland
Bare	Dana	Holland	Mount Washington	Richmond	Upton
Berlin	East Brookfield	Hubbardston	New Ashford	Rochester	Wales
Bernardston	Enfield	Lakeville	New Braintree	Rowe	Washington
Boxborough	Erving	Lanesborough	New Salem	Salisbury	Wendell
Brewster	Florida	Leverett	Norfolk	Sandwich	West Hampton
Buckland	Freetown	Lincoln	Oakham	Shelburne	West Tisbury
Carlisle	Gill	Mendon	Peru	Shutesbury	Whately
Chatham	Granby	Middlefield	Petersham	Stow	Windsor
Chilmark	Greenwich			Sutton	Worthington
Conway					





PART I

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CITIES



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## DIVISION A

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### SUMMARY OF FINANCIAL TRANSACTIONS FOR THE FISCAL YEAR ENDING DECEMBER 31, 1935

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TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.		Boston POPULATION 817,713
REVENUE.		\$78,416,025.26
<b>General</b>		<b>61,981,082.34</b>
<i>Taxes</i>		<i>58,178,363.60</i>
Property, poll, and income		56,250,432.03
Corporation, bank, etc.		1,927,931.57
<i>Licenses and permits</i>		<i>1,746,212.77</i>
<i>Fines and forfeits</i>		<i>150,245.13</i>
<i>Grants and gifts</i>		<i>1,904,909.84</i>
For expenses		784,991.06
For outlays		1,119,918.78
<i>All other</i>		<i>1,351.00</i>
<b>Commercial</b>		<b>16,434,942.92</b>
<i>Special assessments</i>		<i>512,894.46</i>
To meet expenses		512,894.46
To meet outlays		—
<i>Privileges</i>		<i>561,649.25</i>
<i>Departmental</i>		<i>3,744,579.41</i>
General government		73,848.99
Protection of persons and property		68,922.39
Health and sanitation		202,140.10
Highways		32,386.36
Charities		2,866,749.43
Soldiers' benefits		86,783.41
Schools		295,077.55
Libraries		23,524.76
Recreation		88,888.54
Unclassified		6,257.88
<i>Public service enterprises</i>		<i>8,009,192.22</i>
Electric light		—
Water		4,420,036.04
All other		4,189,156.18
<i>Cemeteries</i>		<i>75,788.15</i>
<i>Interest</i>		<i>2,930,839.43</i>
On sinking funds		1,233,330.75
On trust and investment funds		748,971.77
All other		948,536.91
NON-REVENUE.		\$87,376,581.27
<b>Offsets to outlays</b>		<b>209,037.80</b>
<i>Departmental</i>		<i>142,544.96</i>
<i>Public service enterprises</i>		<i>66,492.84</i>
<i>Cemeteries</i>		<i>—</i>
<b>Municipal indebtedness</b>		<b>58,889,407.62</b>
<i>Loans, general purposes</i>		<i>12,062,000.00</i>
<i>Loans, public service enterprises</i>		<i>1,155,000.00</i>
<i>Loans, cemeteries</i>		<i>—</i>
<i>Bonds refunded, current year</i>		<i>1,173,776.04</i>
<i>Temporary loans (including revenue loans)</i>		<i>44,500,000.00</i>
<i>Unpaid warrants or orders, current year</i>		<i>—</i>
<i>Premiums</i>		<i>8,631.58</i>
<b>Transfers</b>		<b>7,610,413.09</b>
<i>From sinking funds</i>		<i>5,587,227.09</i>
<i>All other</i>		<i>2,023,186.00</i>
<b>Refunds</b>		<b>896,165.38</b>
<b>Agency, trust, and investment</b>		<b>19,771,557.38</b>
<i>Taxes and licenses for State</i>		<i>2,542,686.85</i>
<i>Taxes for county</i>		<i>3,422,176.19</i>
<i>Reimbursements for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>13,806,694.34</i>
<i>All other</i>		<i>—</i>
RECAPITULATION.		
Revenue and offsets to outlays		\$78,625,063.06
Premiums		8,631.58
Municipal indebtedness		58,880,776.04
Transfers and refunds		8,506,578.47
Agency, trust, and investment		19,771,557.38
<b>Total receipts</b>		<b>\$165,792,606.53</b>
Balance on hand, including funds		9,931,423.50
<b>GRAND TOTAL</b>		<b>\$175,724,030.03</b>

## Graded According to Population of 1935.

PAYMENTS.		Boston POPULATION 817,713
<b>Maintenance</b>		<b>\$66,327,515.15</b>
<i>Departmental</i>		<i>62,785,148.53</i>
General government		1,994,737.18
Protection of persons and property		9,572,550.51
Health and sanitation		4,891,808.99
Highways		4,317,489.74
Charities		16,483,458.98
Soldiers' benefits		828,106.09
Schools		16,764,329.89
Libraries		1,189,008.57
Recreation		2,300,454.93
Pensions		2,759,551.81
Unclassified		1,683,651.84
<i>Public service enterprises</i>		<i>3,234,478.95</i>
Electric light		—
Water		2,059,021.36
All other		1,175,457.59
<i>Cemeteries</i>		<i>124,980.40</i>
Administration of trust funds		182,907.27
<b>Interest</b>		<b>8,884,397.58</b>
<i>Loans, general purposes</i>		<i>4,165,966.41</i>
<i>Loans, public service enterprises</i>		<i>4,718,431.17</i>
<i>Loans, cemeteries</i>		<i>—</i>
<b>Outlays</b>		<b>6,294,189.94</b>
<i>Departmental</i>		<i>4,738,817.00</i>
General government		—
Protection of persons and property		109,013.48
Health and sanitation		968,050.97
Highways		1,293,392.48
Charities		945,697.64
Schools		1,242,168.69
Libraries		10,572.70
Recreation		135,865.65
Unclassified		34,055.39
<i>Public service enterprises</i>		<i>1,555,372.94</i>
Electric light		—
Water		571,676.43
All other		983,696.51
<i>Cemeteries</i>		<i>—</i>
<b>Municipal indebtedness</b>		<b>60,312,531.76</b>
<i>From sinking funds</i>		<i>2,558,227.09</i>
<i>From revenue and other sources</i>		<i>11,551,528.63</i>
<i>Bonds refunded, current year</i>		<i>1,173,776.04</i>
<i>Temporary loans (including revenue loans)</i>		<i>42,000,000.00</i>
<i>Warrants or orders, previous years</i>		<i>—</i>
<b>Transfers</b>		<b>7,610,413.09</b>
<i>To sinking funds from revenue</i>		<i>1,007,374.90</i>
<i>All other</i>		<i>6,603,038.19</i>
<b>Refunds</b>		<b>896,165.38</b>
<b>Agency, trust, and investment</b>		<b>14,724,792.96</b>
<i>Taxes and licenses for State</i>		<i>2,542,686.85</i>
<i>Taxes for county</i>		<i>3,422,176.19</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>8,759,929.92</i>
<i>All other</i>		<i>—</i>
<b>RECAPITULATION.</b>		
Maintenance and interest		\$75,211,912.73
Permanent debt (except from sinking funds)		11,551,528.63
Sinking fund requirements from revenue		1,007,374.90
Outlays		6,294,189.94
Permanent debt from sinking funds		2,558,227.09
Bonds refunded, current year		1,173,776.04
Temporary loans		42,000,000.00
Transfers (except to sinking funds) and refunds		7,499,203.57
Agency, trust, and investment		14,724,792.96
<b>Total payments</b>		<b>\$165,050,005.86</b>
Balance on hand, including funds		10,674,024.17
<b>GRAND TOTAL</b>		<b>\$175,724,030.03</b>

<sup>1</sup> Includes \$71,916.67 paid from Federal grants for outlays.

<sup>2</sup> Includes serial payments amounting to \$646,227.09.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Worcester POPULATION 190,471	Springfield POPULATION 149,642	Cambridge POPULATION 118,075	Fall River POPULATION 117,414
<b>REVENUE.</b>	<b>\$15,209,806.17</b>	<b>\$13,502,473.61</b>	<b>\$9,099,174.46</b>	<b>\$5,776,280.11</b>
<b>General</b>	<b>12,308,187.92</b>	<b>10,693,895.57</b>	<b>7,834,209.17</b>	<b>4,936,498.52</b>
<i>Taxes</i>	<i>11,228,465.31</i>	<i>9,547,838.73</i>	<i>7,579,805.53</i>	<i>4,762,606.49</i>
Property, poll, and income	10,816,181.17	9,113,156.68	7,213,072.21	4,550,985.27
Corporation, bank, etc.	412,284.14	434,682.05	366,733.32	211,621.22
<i>Licenses and permits</i>	<i>428,367.58</i>	<i>344,106.06</i>	<i>168,534.76</i>	<i>124,220.12</i>
<i>Fines and forfeits</i>	<i>14,914.67</i>	<i>29,600.46</i>	<i>9,628.76</i>	<i>7,647.26</i>
<i>Grants and gifts</i>	<i>636,440.36</i>	<i>772,350.32</i>	<i>76,240.12</i>	<i>42,020.92</i>
For expenses	187,077.64	450,944.70	28,536.83	42,020.92
For outlays	449,362.72	321,405.62	47,703.29	—
<i>All other</i>	—	—	—	3.73
<b>Commercial</b>	<b>2,901,618.25</b>	<b>2,808,578.04</b>	<b>1,264,965.29</b>	<b>839,781.59</b>
<i>Special assessments</i>	<i>135,380.15</i>	<i>55,359.54</i>	<i>3,715.59</i>	—
To meet expenses	32,375.99	5,770.55	—	—
To meet outlays	103,004.16	49,588.99	3,715.59	—
<i>Privileges</i>	<i>244,376.20</i>	<i>237,933.59</i>	<i>134,301.89</i>	<i>93,114.97</i>
<i>Departmental</i>	<i>1,274,570.02</i>	<i>1,270,226.43</i>	<i>1,375,329.23</i>	<i>256,190.65</i>
General government	50,430.20	47,689.08	13,135.66	8,062.93
Protection of persons and property	16,357.46	10,334.81	5,012.56	1,451.27
Health and sanitation	54,930.97	32,917.10	33,277.88	28,626.51
Highways	20,346.84	36,581.85	1,264.43	281.10
Charities	925,448.99	810,627.28	250,601.81	151,587.34
Soldiers' benefits	17,980.15	15,199.17	13,037.33	16,678.13
Schools	158,981.26	269,082.88	42,301.30	18,083.20
Libraries	3,439.83	—	981.09	1,684.18
Recreation	10,105.58	45,810.97	10,266.94	—
Unclassified	16,548.74	1,983.29	15,450.23	29,730.99
<i>Public service enterprises</i>	<i>934,667.82</i>	<i>1,050,530.35</i>	<i>465,195.52</i>	<i>359,181.79</i>
Electric light	—	—	—	—
Water	934,667.82	1,050,530.35	465,195.52	358,977.08
All other	—	—	—	204.71
<i>Cemeteries</i>	<i>59,439.73</i>	—	<i>42,390.46</i>	<i>25,687.55</i>
<i>Interest</i>	<i>253,184.33</i>	<i>194,528.13</i>	<i>244,032.60</i>	<i>105,006.33</i>
On sinking funds	16,355.11	—	115,980.62	34,016.39
On trust and investment funds	39,463.15	1,195.84	3,129.56	4,463.01
All other	197,366.07	193,332.29	124,922.42	67,126.93
<b>NON-REVENUE.</b>	<b>\$16,842,515.30</b>	<b>\$13,168,420.41</b>	<b>\$8,979,138.49</b>	<b>\$5,487,395.48</b>
<b>Offsets to outlays</b>	<b>88,544.63</b>	<b>29,849.21</b>	<b>25.00</b>	<b>13,410.00</b>
<i>Departmental</i>	<i>60,318.48</i>	<i>29,849.21</i>	—	<i>13,410.00</i>
<i>Public service enterprises</i>	<i>28,226.15</i>	—	<i>25.00</i>	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>13,123,856.14</b>	<b>12,104,309.82</b>	<b>7,252,647.75</b>	<b>4,755,559.31</b>
<i>Loans, general purposes</i>	<i>3,054,000.00</i>	<i>3,705,000.00</i>	<i>750,000.00</i>	<i>825,000.00</i>
<i>Loans, public service enterprises</i>	<i>207,000.00</i>	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	<i>200,000.00</i>	—	—	<i>175,558.31</i>
<i>Temporary loans (including revenue loans)</i>	<i>9,150,000.00</i>	<i>8,000,000.00</i>	<i>6,500,000.00</i>	<i>3,755,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>497,649.54</i>	<i>387,750.12</i>	—	—
<i>Premiums</i>	<i>15,206.60</i>	<i>11,559.70</i>	<i>2,647.75</i>	<i>1.00</i>
<b>Transfers</b>	<b>1,349,176.94</b>	<b>13,440.54</b>	<b>198,760.04</b>	<b>71,760.80</b>
<i>From sinking funds</i>	<i>95,000.00</i>	—	<i>190,000.00</i>	<i>40,000.00</i>
<i>All other</i>	<i>1,254,176.94</i>	<i>13,440.54</i>	<i>8,760.04</i>	<i>31,760.80</i>
<b>Refunds</b>	<b>622,865.38</b>	<b>148,368.20</b>	<b>63,656.06</b>	<b>83,228.84</b>
<b>Agency, trust, and investment</b>	<b>1,658,072.21</b>	<b>872,452.64</b>	<b>1,464,049.64</b>	<b>563,436.53</b>
<i>Taxes and licenses for State</i>	<i>460,985.60</i>	<i>423,798.79</i>	<i>278,838.10</i>	<i>175,588.39</i>
<i>Taxes for county</i>	<i>495,374.00</i>	<i>435,016.45</i>	<i>261,146.62</i>	<i>141,062.05</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>673,689.86</i>	—	<i>921,373.02</i>	<i>241,287.89</i>
<i>All other</i>	<i>28,022.75</i>	<i>13,637.40</i>	<i>5,691.90</i>	<i>5,498.20</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$15,298,350.80	\$13,532,322.82	\$9,099,199.46	\$5,789,690.11
Premiums	15,206.60	11,559.70	2,647.75	1.00
Municipal indebtedness	13,108,649.54	12,092,750.12	7,250,000.00	4,755,558.31
Transfers and refunds	1,972,042.32	161,808.74	262,416.10	154,989.64
Agency, trust, and investment	1,658,072.21	872,452.64	1,464,049.64	563,436.53
<b>Total receipts</b>	<b>\$32,052,321.47</b>	<b>\$26,670,894.02</b>	<b>\$18,078,312.95</b>	<b>\$11,263,675.59</b>
Balance on hand, including funds	1,884,533.99	1,543,965.94	950,624.26	553,621.30
<b>GRAND TOTAL</b>	<b>\$33,936,855.46</b>	<b>\$28,214,859.96</b>	<b>\$19,028,937.21</b>	<b>\$11,817,296.89</b>

1 Includes \$12.50 from administration of trust funds.

2 Includes \$26,290 applied to payment of interest on loans.



## Graded According to Population of 1935 — Continued.

PAYMENTS.	Worcester POPULATION 190,471	Springfield POPULATION 149,642	Cambridge POPULATION 118,075	Fall River POPULATION 117,414
<b>Maintenance</b>	<b>\$13,177,774.98</b>	<b>\$11,706,515.65</b>	<b>\$6,766,673.83</b>	<b>\$4,522,055.84</b>
<i>Departmental</i>	<i>12,845,403.67</i>	<i>11,312,059.99</i>	<i>6,402,541.48</i>	<i>4,350,884.21</i>
General government	486,194.41	443,652.78	285,824.27	172,335.61
Protection of persons and property	2,169,447.55	1,876,413.19	1,097,679.44	673,115.89
Health and sanitation	905,102.32	922,120.87	613,381.75	269,426.01
Highways	822,414.12	894,516.47	413,567.76	272,580.95
Charities	3,180,017.00	2,434,104.22	1,263,849.99	1,188,599.59
Soldiers' benefits	276,339.23	476,030.00	119,626.60	243,751.39
Schools	4,213,972.39	3,422,487.96	1,926,531.13	1,215,292.42
Libraries	188,816.04	207,109.00	79,544.09	42,892.46
Recreation	153,091.56	391,889.16	195,563.16	36,454.54
Pensions	247,713.64	111,022.75	263,095.44	139,912.11
Unclassified	202,295.41	132,713.59	143,877.85	96,523.24
<i>Public service enterprises</i>	<i>271,483.36</i>	<i>394,351.66</i>	<i>315,271.28</i>	<i>140,354.97</i>
Electric light	—	—	—	—
Water	270,533.94	394,351.66	315,271.28	139,217.51
All other	949.42	—	—	1,137.46
<i>Cemeteries</i>	<i>60,687.40</i>	<i>—</i>	<i>48,848.57</i>	<i>30,652.74</i>
Administration of trust funds	200.55	104.00	—	163.92
<b>Interest</b>	<b>465,380.25</b>	<b>787,173.93</b>	<b>534,562.54</b>	<b>366,954.91</b>
<i>Loans, general purposes</i>	<i>344,083.80</i>	<i>445,166.43</i>	<i>483,592.54</i>	<i>358,767.41</i>
<i>Loans, public service enterprises</i>	<i>121,296.45</i>	<i>342,007.50</i>	<i>50,835.00</i>	<i>8,187.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>135.00</i>	<i>—</i>
<b>Outlays</b>	<b>1,834,139.09</b>	<b>629,137.71</b>	<b>851,636.99</b>	<b>150,223.64</b>
<i>Departmental</i>	<i>1,566,806.96</i>	<i>547,045.51</i>	<i>827,424.85</i>	<i>110,169.61</i>
General government	1,000.00	9,061.34	—	2,521.00
Protection of persons and property	—	12,957.57	45,583.99	5,006.63
Health and sanitation	673,850.36	81,206.87	218,541.34	43,180.05
Highways	617,521.16	178,107.84	551,061.66	49,911.56
Charities	184,412.33	9,232.75	—	1,350.00
Schools	28,464.56	242,186.71	939.96	—
Libraries	—	—	—	—
Recreation	1,458.55	7,629.95	4,869.22	4,732.12
Unclassified	100.00	6,659.48	6,428.68	3,468.25
<i>Public service enterprises</i>	<i>327,332.13</i>	<i>82,092.20</i>	<i>16,902.57</i>	<i>27,597.67</i>
Electric light	—	—	—	—
Water	327,332.13	82,092.20	16,902.57	27,597.67
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>7,309.57</i>	<i>12,456.36</i>
<b>Municipal indebtedness</b>	<b>12,495,444.05</b>	<b>11,503,490.57</b>	<b>7,874,942.56</b>	<b>5,040,231.34</b>
<i>From sinking funds</i>	<i>95,000.00</i>	<i>—</i>	<i>190,000.00</i>	<i>40,000.00</i>
<i>From revenue and other sources</i>	<i>2,464,061.41</i>	<i>2,588,205.53</i>	<i>1,191,942.56</i>	<i>1,319,673.03</i>
<i>Bonds refunded, current year</i>	<i>200,000.00</i>	<i>—</i>	<i>—</i>	<i>175,558.31</i>
<i>Temporary loans (including revenue loans)</i>	<i>9,100,000.00</i>	<i>8,595,000.00</i>	<i>6,493,000.00</i>	<i>3,505,000.00</i>
<i>Warrants or orders, previous years</i>	<i>636,382.64</i>	<i>320,285.04</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>1,349,176.94</b>	<b>13,440.54</b>	<b>198,760.04</b>	<b>71,760.80</b>
<i>To sinking funds from revenue</i>	<i>6,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,343,176.94</i>	<i>13,440.54</i>	<i>198,760.04</i>	<i>71,760.80</i>
<b>Refunds</b>	<b>622,865.38</b>	<b>148,368.20</b>	<b>63,656.06</b>	<b>83,228.84</b>
<b>Agency, trust, and investment</b>	<b>1,662,008.55</b>	<b>879,560.44</b>	<b>1,148,067.37</b>	<b>513,226.29</b>
<i>Taxes and licenses for State</i>	<i>460,985.60</i>	<i>423,798.79</i>	<i>275,838.10</i>	<i>175,588.39</i>
<i>Taxes for county</i>	<i>495,374.00</i>	<i>435,016.45</i>	<i>261,146.62</i>	<i>141,062.05</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>677,626.20</i>	<i>—</i>	<i>605,404.20</i>	<i>191,125.65</i>
<i>All other</i>	<i>28,022.75</i>	<i>20,745.20</i>	<i>5,678.45</i>	<i>5,450.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$13,643,155.23	\$12,493,689.58	\$7,301,236.37	\$4,889,010.75
Permanent debt (except from sinking funds)	2,464,061.41	2,588,205.53	1,191,942.56	1,319,673.03
Sinking fund requirements from revenue	6,000.00	—	—	—
Outlays	1,834,139.09	629,137.71	851,636.99	150,223.64
Permanent debt from sinking funds	95,000.00	—	190,000.00	40,000.00
Bonds refunded, current year	200,000.00	—	—	175,558.31
Temporary loans	9,736,382.64	8,915,285.04	6,493,000.00	3,505,000.00
Transfers (except to sinking funds) and refunds	1,966,042.32	161,808.74	262,416.10	154,989.64
Agency, trust, and investment	1,662,008.55	879,560.44	1,148,067.37	513,226.29
<b>Total payments</b>	<b>\$31,606,789.24</b>	<b>\$25,667,687.04</b>	<b>\$17,438,299.39</b>	<b>\$10,747,681.66</b>
<i>Balance on hand, including funds</i>	<i>2,330,066.22</i>	<i>2,547,172.92</i>	<i>1,590,637.82</i>	<i>1,069,615.23</i>
<b>GRAND TOTAL</b>	<b>\$33,936,855.46</b>	<b>\$28,214,859.96</b>	<b>\$19,028,937.21</b>	<b>\$11,817,296.89</b>

TABLE I. — Summary of Financial Transactions. Cities

RECEIPTS.	New Bedford POPULATION 110,022	Lynn POPULATION 100,909	Somerville POPULATION 100,773	Lowell POPULATION 100,114
<b>REVENUE.</b>	<b>\$6,220,914.44</b>	<b>\$6,523,720.36</b>	<b>\$6,017,182.92</b>	<b>\$5,196,765.21</b>
<b>General</b>	<b>5,257,048.54</b>	<b>5,420,507.97</b>	<b>4,937,140.43</b>	<b>4,453,722.93</b>
<i>Taxes</i>	<i>4,695,596.27</i>	<i>5,197,718.42</i>	<i>4,621,707.05</i>	<i>4,191,331.01</i>
Property, poll, and income	4,429,225.80	5,002,031.61	4,513,728.86	4,016,472.68
Corporation, bank, etc.	266,370.47	195,686.81	107,978.19	174,758.33
<i>Licenses and permits</i>	<i>202,975.44</i>	<i>138,724.90</i>	<i>95,466.47</i>	<i>111,270.62</i>
<i>Fines and forfeits</i>	<i>19,207.59</i>	<i>8,821.90</i>	<i>6,863.00</i>	<i>6,029.99</i>
<i>Grants and gifts</i>	<i>339,104.16</i>	<i>72,664.13</i>	<i>213,103.91</i>	<i>145,191.31</i>
For expenses	89,551.66	36,071.97	173,051.29	75,557.56
For outlays	249,552.50	36,592.16	40,052.62	69,633.75
All other	165.08	2,578.62	—	—
<b>Commercial</b>	<b>963,865.90</b>	<b>1,103,212.39</b>	<b>1,080,042.49</b>	<b>743,042.23</b>
<i>Special assessments</i>	<i>3,441.85</i>	<i>22,168.67</i>	<i>17,293.44</i>	<i>3,920.77</i>
To meet expenses	3,441.85	4,917.53	14,364.78	474.15
To meet outlays	—	17,251.14	2,928.66	3,446.62
<i>Privileges</i>	<i>100,247.74</i>	<i>98,305.68</i>	<i>91,405.93</i>	<i>79,338.84</i>
<i>Departmental</i>	<i>360,223.39</i>	<i>386,224.94</i>	<i>422,890.57</i>	<i>261,081.84</i>
General government	16,566.68	12,430.95	11,569.91	43,934.72
Protection of persons and property	2,593.13	2,005.08	1,349.11	2,541.68
Health and sanitation	37,622.27	36,766.97	20,246.50	6,644.94
Highways	10,999.73	112.24	1,026.20	232.00
Charities	197,846.39	249,089.40	356,494.19	150,817.13
Soldiers' benefits	15,194.49	13,558.95	12,773.84	7,563.50
Schools	49,867.25	44,214.46	16,816.74	40,862.22
Libraries	950.95	2,455.74	2,075.78	585.87
Recreation	1,852.15	19,236.34	538.30	2,368.18
Unclassified	16,730.35	6,354.81	—	5,531.60
<i>Public service enterprises</i>	<i>375,495.03</i>	<i>427,206.86</i>	<i>456,803.63</i>	<i>317,002.47</i>
Electric light	—	—	—	—
Water	371,413.59	427,206.86	456,803.63	316,991.97
All other	4,081.44	—	—	10.50
<i>Cemeteries</i>	<i>36,930.52</i>	<i>51,599.33</i>	<i>—</i>	<i>25,647.33</i>
<i>Interest</i>	<i>97,527.37</i>	<i>117,706.91</i>	<i>91,648.92</i>	<i>56,051.03</i>
On sinking funds	36,519.68	4,030.01	—	—
On trust and investment funds	17,074.54	10,751.35	2,241.21	5,140.37
All other	43,933.15	102,925.55	89,407.71	50,910.66
<b>NON-REVENUE.</b>	<b>\$7,090,482.45</b>	<b>\$6,333,622.06</b>	<b>\$4,410,328.61</b>	<b>\$7,050,493.17</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>21,207.52</b>	<b>22,956.27</b>	<b>72,661.64</b>
<i>Departmental</i>	<i>—</i>	<i>16,917.07</i>	<i>22,956.27</i>	<i>72,661.64</i>
<i>Public service enterprises</i>	<i>—</i>	<i>4,290.45</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>5,953,396.37</b>	<b>5,157,101.86</b>	<b>3,912,030.23</b>	<b>6,252,841.43</b>
<i>Loans, general purposes</i>	<i>899,600.00</i>	<i>1,041,000.00</i>	<i>354,000.00</i>	<i>1,219,000.00</i>
<i>Loans, public service enterprises</i>	<i>36,000.00</i>	<i>25,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>216,877.13</i>	<i>135,000.00</i>	<i>106,326.23</i>	<i>634,386.18</i>
<i>Temporary loans (including revenue loans)</i>	<i>4,612,000.00</i>	<i>3,955,000.00</i>	<i>3,450,000.00</i>	<i>4,399,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>188,347.24</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>572.00</i>	<i>1,101.86</i>	<i>1,704.00</i>	<i>455.25</i>
<b>Transfers</b>	<b>109,521.63</b>	<b>235,654.62</b>	<b>13,342.24</b>	<b>78,009.51</b>
<i>From sinking funds</i>	<i>63,000.00</i>	<i>125,000.00</i>	<i>—</i>	<i>—</i>
All other	47,521.63	110,654.62	13,342.24	78,009.51
<b>Refunds</b>	<b>44,913.38</b>	<b>11,806.32</b>	<b>19,421.75</b>	<b>179,459.70</b>
<b>Agency, trust, and investment</b>	<b>982,651.07</b>	<b>907,851.74</b>	<b>442,578.12</b>	<b>467,520.89</b>
<i>Taxes and licenses for State</i>	<i>188,348.45</i>	<i>211,868.57</i>	<i>181,847.29</i>	<i>163,800.00</i>
<i>Taxes for county</i>	<i>151,281.60</i>	<i>202,438.85</i>	<i>172,421.30</i>	<i>155,435.38</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>635,107.62</i>	<i>487,213.52</i>	<i>84,073.33</i>	<i>144,651.91</i>
All other	7,913.40	6,350.80	4,256.20	3,633.60
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$6,220,914.44	\$6,544,927.88	\$6,040,139.19	\$5,269,426.85
Premiums	572.00	1,101.86	1,704.00	455.25
Municipal indebtedness	5,952,824.37	5,156,000.00	3,910,326.23	6,252,386.18
Transfers and refunds	154,435.01	247,460.94	32,763.99	257,469.21
Agency, trust, and investment	982,651.07	907,851.74	442,578.12	467,520.89
<b>Total receipts</b>	<b>\$13,311,396.89</b>	<b>\$12,857,342.42</b>	<b>\$10,427,511.53</b>	<b>\$12,247,258.38</b>
Balance on hand, including funds	1,884,547.21	1,294,730.13	1,478,996.39	536,281.78
<b>GRAND TOTAL</b>	<b>\$15,195,944.10</b>	<b>\$14,152,072.55</b>	<b>\$11,906,507.92</b>	<b>\$12,783,540.16</b>

## Graded According to Population of 1935 — Continued.

PAYMENTS.	New Bedford POPULATION 110,022	Lyonn POPULATION 100,909	Somerville POPULATION 100,773	Lowell POPULATION 100,114
<b>Maintenance</b>	<b>\$5,183,943.53</b>	<b>\$5,177,636.14</b>	<b>\$4,950,472.43</b>	<b>\$4,802,986.41</b>
<i>Departmental</i>	<i>4,898,986.20</i>	<i>4,914,032.32</i>	<i>4,761,605.29</i>	<i>4,482,603.63</i>
General government	218,175.73	176,174.79	214,483.53	229,926.59
Protection of persons and property	894,529.66	881,706.09	814,158.92	734,137.15
Health and sanitation	482,236.18	420,797.69	485,154.83	360,881.60
Highways	356,059.32	289,786.58	294,323.91	430,921.42
Charities	923,339.18	1,110,770.05	746,586.69	1,002,682.88
Soldiers' benefits	161,586.13	95,579.33	90,089.09	218,492.35
Schools	1,569,779.01	1,541,106.43	1,483,854.82	1,226,139.83
Libraries	70,789.97	84,472.22	75,981.98	37,093.63
Recreation	76,815.78	156,259.67	114,868.40	45,880.00
Pensions	72,409.76	104,084.56	116,983.12	97,936.26
Unclassified	73,265.48	53,294.91	325,120.00	98,511.92
<i>Public service enterprises</i>	<i>225,324.13</i>	<i>186,370.63</i>	<i>188,867.14</i>	<i>285,139.34</i>
Electric light	—	—	—	—
Water	224,199.59	186,370.63	188,867.14	283,933.67
All other	1,124.54	—	—	1,205.67
<i>Cemeteries</i>	<i>59,631.45</i>	<i>75,708.17</i>	<i>—</i>	<i>35,238.44</i>
Administration of trust funds	1.75	1,525.02	—	5.00
<b>Interest</b>	<b>424,266.58</b>	<b>319,996.42</b>	<b>357,738.85</b>	<b>254,488.02</b>
<i>Loans, general purposes</i>	<i>363,449.68</i>	<i>298,655.17</i>	<i>213,867.01</i>	<i>239,358.02</i>
Loans, public service enterprises	60,817.50	21,261.25	143,871.84	15,130.00
Loans, cemeteries	—	80.00	—	—
<b>Outlays</b>	<b>1,011,462.88</b>	<b>631,677.99</b>	<b>678,710.84</b>	<b>573,894.33</b>
<i>Departmental</i>	<i>817,933.02</i>	<i>571,447.29</i>	<i>617,272.85</i>	<i>503,943.54</i>
General government	554.27	1,500.20	1,415.85	—
Protection of persons and property	12,333.16	4,560.87	22,233.25	—
Health and sanitation	31,772.60	173,463.34	39,871.73	106,397.16
Highways	396,804.58	193,409.22	234,760.81	240,901.61
Charities	—	—	536.67	—
Schools	320,287.76	188,148.99	301,457.91	129,048.28
Libraries	—	—	173.25	—
Recreation	56,170.65	10,064.17	9,729.43	—
Unclassified	—	300.50	7,093.95	27,596.49
<i>Public service enterprises</i>	<i>176,256.05</i>	<i>27,949.37</i>	<i>61,437.99</i>	<i>69,950.79</i>
Electric light	—	—	—	—
Water	126,417.15	27,949.37	61,437.99	69,950.79
All other	49,838.90	—	—	—
<i>Cemeteries</i>	<i>17,283.81</i>	<i>32,281.33</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>6,559,677.58</b>	<b>5,986,847.04</b>	<b>4,787,877.38</b>	<b>5,727,202.16</b>
<i>From sinking funds</i>	<i>62,000.00</i>	<i>125,000.00</i>	<i>—</i>	<i>—</i>
From revenue and other sources	1,326,281.54	1,536,847.04	956,551.15	1,023,015.98
Bonds refunded, current year	216,877.13	135,000.00	106,326.23	634,386.18
Temporary loans (including revenue loans)	4,550,000.00	4,191,000.00	3,725,000.00	4,069,800.00
Warrants or orders, previous years	404,518.91	—	—	—
<b>Transfers</b>	<b>109,521.63</b>	<b>235,654.62</b>	<b>13,342.24</b>	<b>78,009.51</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>
All other	109,521.63	234,654.62	13,342.24	78,009.51
<b>Refunds</b>	<b>44,913.38</b>	<b>11,806.32</b>	<b>19,421.75</b>	<b>179,459.70</b>
<b>Agency, trust, and investment</b>	<b>890,143.54</b>	<b>800,390.18</b>	<b>438,665.45</b>	<b>467,471.61</b>
<i>Taxes and licenses for State</i>	<i>188,348.45</i>	<i>211,868.57</i>	<i>181,847.29</i>	<i>163,800.00</i>
Taxes for county	151,281.60	202,438.85	172,421.80	155,435.38
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	541,661.09	379,669.76	80,155.26	144,590.63
All other	8,852.40	6,413.00	4,241.60	3,645.60
<b>RECAPITULATION.</b>				
Maintenance and interest	\$5,608,210.11	\$5,497,632.56	\$5,308,211.28	\$5,057,474.43
Permanent debt (except from sinking funds)	1,326,281.54	1,535,847.04	956,551.15	1,023,015.98
Sinking fund requirements from revenue	—	1,000.00	—	—
Outlays	1,011,462.88	631,677.99	678,710.84	573,894.33
Permanent debt from sinking funds	62,000.00	125,000.00	—	—
Bonds refunded, current year	216,877.13	135,000.00	106,326.23	634,386.18
Temporary loans	4,954,518.91	4,191,000.00	3,725,000.00	4,069,800.00
Transfers (except to sinking funds) and refunds	154,435.01	246,460.94	32,763.99	257,469.21
Agency, trust, and investment	890,143.54	800,390.18	438,665.45	467,471.61
<b>Total payments</b>	<b>\$14,223,929.12</b>	<b>\$13,164,008.71</b>	<b>\$11,246,228.94</b>	<b>\$12,083,511.74</b>
<i>Balance on hand, including funds</i>	<i>972,014.98</i>	<i>988,063.84</i>	<i>660,278.98</i>	<i>700,028.42</i>
<b>GRAND TOTAL</b>	<b>\$15,195,944.10</b>	<b>\$14,152,072.55</b>	<b>\$11,906,507.92</b>	<b>\$12,783,540.16</b>



TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Lawrence POPULATION 86,785	Quincy POPULATION 76,909	Newton POPULATION 66,144	Brockton POPULATION 62,407
<b>REVENUE.</b>	<b>\$4,905,144.05</b>	<b>\$5,822,596.73</b>	<b>\$5,961,741.05</b>	<b>\$4,106,963.21</b>
<b>General</b>	<b>4,407,112.00</b>	<b>4,613,764.62</b>	<b>4,886,662.86</b>	<b>3,261,435.11</b>
Taxes . . . . .	4,214,841.70	4,350,987.14	4,592,048.66	3,168,274.28
Property, poll, and income . . . . .	3,962,375.06	4,266,544.67	4,551,115.93	3,043,466.27
Corporation, bank, etc. . . . .	252,466.64	84,442.47	40,932.73	124,808.01
Licenses and permits . . . . .	104,991.38	84,303.00	46,611.67	70,903.05
Fines and forfeits . . . . .	5,090.15	4,981.45	4,029.12	5,345.62
Grants and gifts . . . . .	82,180.77	172,490.17	243,723.41	16,912.16
For expenses . . . . .	36,834.28	33,928.40	47,596.07	16,912.16
For outlays . . . . .	45,346.49	138,561.77	196,127.34	—
All other . . . . .	8.00	1,002.86	250.00	—
<b>Commercial</b>	<b>498,032.05</b>	<b>1,203,832.11</b>	<b>1,075,078.19</b>	<b>845,528.10</b>
Special assessments . . . . .	1,873.17	67,943.74	121,710.26	18,864.45
To meet expenses . . . . .	615.40	7,350.73	1,586.58	780.45
To meet outlays . . . . .	1,257.77	60,593.01	120,123.68	18,084.00
Privileges . . . . .	73,985.61	115,515.19	171,159.08	83,723.25
Departmental . . . . .	137,457.20	417,179.69	233,281.39	379,594.84
General government . . . . .	17,165.22	15,381.92	20,238.22	10,452.84
Protection of persons and property . . . . .	7,870.41	2,000.78	1,083.22	1,781.53
Health and sanitation . . . . .	20,893.33	36,472.87	5,447.97	161,453.72
Highways . . . . .	—	395.39	2,570.93	4,405.68
Charities . . . . .	80,653.00	334,624.91	82,933.43	166,994.33
Soldiers' benefits . . . . .	4,604.00	4,620.00	3,962.75	9,112.00
Schools . . . . .	3,232.18	19,825.01	102,436.18	4,522.79
Libraries . . . . .	651.74	2,797.88	9,551.80	2,301.61
Recreation . . . . .	60.00	317.97	4,101.29	13,544.31
Unclassified . . . . .	2,327.32	742.96	955.60	26.03
Public service enterprises	229,749.96	458,029.43	386,743.48	281,412.14
Electric light . . . . .	—	—	—	—
Water . . . . .	229,749.96	458,029.43	386,743.48	281,412.14
All other . . . . .	—	—	—	—
Cemeteries . . . . .	11,296.57	27,923.95	—	18,336.42
Interest . . . . .	43,669.54	122,240.11	162,183.98	63,597.00
On sinking funds . . . . .	879.59	—	37,224.72	4,105.14
On trust and investment funds . . . . .	248.85	16,710.33	40,814.10	5,846.99
All other . . . . .	42,541.10	105,529.78	84,145.16	53,644.87
<b>NON-REVENUE.</b>	<b>\$4,381,245.10</b>	<b>\$6,214,652.97</b>	<b>\$5,130,388.04</b>	<b>\$3,507,690.97</b>
<b>Offsets to outlays</b>	<b>1,145.70</b>	<b>8,480.54</b>	<b>51,627.65</b>	<b>33,199.19</b>
Departmental . . . . .	104.53	8,480.54	51,627.65	24,237.51
Public service enterprises . . . . .	1,041.17	—	—	8,961.68
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>4,039,014.26</b>	<b>5,737,601.28</b>	<b>3,721,240.95</b>	<b>2,957,246.12</b>
Loans, general purposes . . . . .	402,000.00	1,413,000.00	605,000.00	256,000.00
Loans, public service enterprises . . . . .	—	50,000.00	50,000.00	50,000.00
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	155,000.00	—	—
Temporary loans (including revenue loans) . . . . .	3,521,000.00	4,107,000.00	2,865,250.38	2,650,000.00
Unpaid warrants or orders, current year . . . . .	114,130.26	11,355.24	198,247.97	—
Premiums . . . . .	1,884.00	1,246.04	2,742.60	1,246.12
<b>Transfers</b>	<b>2,990.77</b>	<b>112.70</b>	<b>301,593.11</b>	<b>91,059.51</b>
From sinking funds . . . . .	—	—	300,000.00	75,000.00
All other . . . . .	2,990.77	112.70	1,593.11	16,059.51
<b>Refunds</b>	<b>16,051.57</b>	<b>38,792.40</b>	<b>19,569.97</b>	<b>25,232.16</b>
<b>Agency, trust, and investment</b>	<b>322,042.80</b>	<b>429,666.05</b>	<b>1,036,356.36</b>	<b>400,953.99</b>
Taxes and licenses for State . . . . .	157,300.58	184,807.20	226,549.16	118,800.00
Taxes for county . . . . .	150,366.71	128,759.18	214,364.18	135,399.37
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	13,411.11	111,756.07	587,331.82	140,235.22
All other . . . . .	964.40	4,343.60	8,111.20	6,519.40
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$4,906,289.75	\$5,831,077.27	\$6,013,368.70	\$4,140,162.40
Premiums . . . . .	1,884.00	1,246.04	2,742.60	1,246.12
Municipal indebtedness . . . . .	4,037,130.26	5,736,355.24	3,718,498.35	2,956,000.00
Transfers and refunds . . . . .	19,042.34	38,905.10	321,163.08	116,291.67
Agency, trust, and investment . . . . .	322,042.80	429,666.05	1,036,356.36	400,953.99
<b>Total receipts</b>	<b>\$9,286,389.15</b>	<b>\$12,037,249.70</b>	<b>\$11,092,129.09</b>	<b>\$7,614,654.18</b>
Balance on hand, including funds . . . . .	848,268.01	261,668.13	803,886.19	1,106,410.10
<b>GRAND TOTAL</b>	<b>\$10,134,657.16</b>	<b>\$12,398,917.83</b>	<b>\$11,896,015.28</b>	<b>\$8,721,064.28</b>

## Graded According to Population of 1935 — Continued.

PAYMENTS.	Lawrence POPULATION 86,785	Quincy POPULATION 76,909	Newton POPULATION 66,144	Brockton POPULATION 62,407
<b>Maintenance</b> . . . . .	<b>\$3,762,954.67</b>	<b>\$4,211,289.81</b>	<b>\$4,429,721.00</b>	<b>\$3,226,308.01</b>
<i>Departmental</i> . . . . .	<i>3,545,353.26</i>	<i>4,011,833.78</i>	<i>4,240,988.01</i>	<i>3,073,224.67</i>
General government . . . . .	141,905.47	191,635.36	204,761.31	157,749.35
Protection of persons and property . . . . .	596,377.94	604,843.46	612,716.73	511,097.99
Health and sanitation . . . . .	344,720.69	398,114.49	352,076.25	345,474.29
Highways . . . . .	391,410.74	378,516.61	576,403.34	257,445.56
Charities . . . . .	479,188.94	910,113.91	408,138.19	639,448.44
Soldiers' benefits . . . . .	70,912.06	72,224.04	61,202.24	90,159.63
Schools . . . . .	1,170,265.73	1,214,803.31	1,599,896.32	885,349.09
Libraries . . . . .	49,373.89	65,778.80	89,535.09	42,005.05
Recreation . . . . .	57,813.00	86,863.00	160,620.47	45,272.51
Pensions . . . . .	41,367.05	61,380.63	128,599.36	68,498.21
Unclassified . . . . .	202,017.75	27,560.17	47,038.71	30,724.55
<i>Public service enterprises</i> . . . . .	<i>191,725.05</i>	<i>160,889.95</i>	<i>187,710.73</i>	<i>134,154.96</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	191,725.05	160,889.95	187,710.73	134,154.96
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>25,876.36</i>	<i>37,411.52</i>	<i>527.50</i>	<i>18,928.38</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>1,154.66</i>	<i>494.76</i>	<i>—</i>
<b>Interest</b> . . . . .	<b>167,921.58</b>	<b>356,623.08</b>	<b>360,290.35</b>	<b>107,341.22</b>
<i>Loans, general purposes</i> . . . . .	<i>162,871.58</i>	<i>245,532.66</i>	<i>332,480.95</i>	<i>60,126.06</i>
<i>Loans, public service enterprises</i> . . . . .	<i>5,050.00</i>	<i>111,090.62</i>	<i>27,809.40</i>	<i>47,215.16</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>275,550.88</b>	<b>909,718.76</b>	<b>896,083.31</b>	<b>531,601.46</b>
<i>Departmental</i> . . . . .	<i>253,538.62</i>	<i>798,789.04</i>	<i>714,038.62</i>	<i>449,774.59</i>
General government . . . . .	850.00	2,035.07	—	—
Protection of persons and property . . . . .	22,728.71	15,759.55	1,314.17	—
Health and sanitation . . . . .	17,432.50	222,594.42	297,762.61	210,964.18
Highways . . . . .	83,925.51	379,630.93	191,490.06	226,484.28
Charities . . . . .	124,136.60	3,756.82	—	—
Schools . . . . .	1,147.00	153,582.67	205,213.92	—
Libraries . . . . .	—	6,000.00	—	—
Recreation . . . . .	1,500.00	13,357.75	18,257.86	12,326.13
Unclassified . . . . .	1,818.30	2,071.83	—	—
<i>Public service enterprises</i> . . . . .	<i>19,590.80</i>	<i>104,029.51</i>	<i>182,044.69</i>	<i>81,826.87</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	19,590.80	104,029.51	182,044.69	81,826.87
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>2,421.46</i>	<i>6,900.21</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b> . . . . .	<b>4,451,525.17</b>	<b>6,008,041.60</b>	<b>4,300,843.27</b>	<b>3,658,850.00</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>300,000.00</i>	<i>75,000.00</i>
<i>From revenue and other sources</i> . . . . .	<i>669,750.74</i>	<i>1,462,476.22</i>	<i>846,185.79</i>	<i>383,850.00</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>155,000.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>3,700,000.00</i>	<i>4,381,000.00</i>	<i>2,960,105.16</i>	<i>3,200,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>81,774.43</i>	<i>9,565.38</i>	<i>194,552.32</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>2,990.77</b>	<b>112.70</b>	<b>301,593.11</b>	<b>91,059.51</b>
<i>To sinking funds from revenue</i> . . . . .	<i>2,800.00</i>	<i>—</i>	<i>1,500.00</i>	<i>15,000.00</i>
<i>All other</i> . . . . .	<i>190.77</i>	<i>112.70</i>	<i>300,093.11</i>	<i>76,059.51</i>
<b>Refunds</b> . . . . .	<b>16,051.57</b>	<b>38,792.40</b>	<b>19,569.97</b>	<b>25,232.16</b>
<b>Agency, trust, and investment</b> . . . . .	<b>326,469.39</b>	<b>417,844.14</b>	<b>796,039.88</b>	<b>342,725.28</b>
<i>Taxes and licenses for State</i> . . . . .	<i>157,300.58</i>	<i>184,807.20</i>	<i>226,549.16</i>	<i>118,800.00</i>
<i>Taxes for county</i> . . . . .	<i>150,366.71</i>	<i>128,759.18</i>	<i>214,364.18</i>	<i>135,399.37</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>17,840.70</i>	<i>99,537.56</i>	<i>347,015.34</i>	<i>82,056.31</i>
<i>All other</i> . . . . .	<i>961.40</i>	<i>4,740.20</i>	<i>8,111.20</i>	<i>6,469.60</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$3,930,876.25	\$4,567,912.89	\$4,790,011.35	\$3,333,649.23
Permanent debt (except from sinking funds) . . . . .	669,750.74	1,462,476.22	846,185.79	383,850.00
Sinking fund requirements from revenue . . . . .	2,800.00	—	1,500.00	15,000.00
Outlays . . . . .	275,550.88	909,718.76	896,083.31	531,601.46
Permanent debt from sinking funds . . . . .	—	155,000.00	300,000.00	75,000.00
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	3,781,774.43	4,390,565.38	3,154,657.48	3,200,000.00
Transfers (except to sinking funds) and refunds . . . . .	16,242.34	38,905.10	319,663.08	101,291.67
Agency, trust, and investment . . . . .	326,469.39	417,844.14	796,039.88	342,725.28
<b>Total payments</b> . . . . .	<b>\$9,003,464.03</b>	<b>\$11,942,422.49</b>	<b>\$11,104,140.89</b>	<b>\$7,983,117.64</b>
Balance on hand, including funds . . . . .	1,131,193.13	456,495.34	791,874.39	737,946.64
<b>GRAND TOTAL</b> . . . . .	<b>\$10,134,657.16</b>	<b>\$12,398,917.83</b>	<b>\$11,896,015.28</b>	<b>\$8,721,064.28</b>

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Medford POPULATION 61,444	Malden POPULATION 57,277	Holyoke POPULATION 56,139	Haverhill POPULATION 49,516
REVENUE.	\$3,735,007.91	\$3,254,525.64	\$4,737,840.62	\$2,891,894.39
<b>General</b>	<b>3,102,929.75</b>	<b>2,645,931.26</b>	<b>3,050,519.83</b>	<b>2,289,257.03</b>
Taxes . . . . .	3,011,127.72	2,590,103.40	2,855,981.10	2,176,707.16
Property, poll, and income . . . . .	2,979,966.75	2,526,272.52	2,666,397.27	2,126,414.92
Corporation, bank, etc. . . . .	31,160.97	63,830.88	189,533.83	50,292.24
Licenses and permits . . . . .	34,032.67	42,448.85	128,125.99	50,170.94
Fines and forfeits . . . . .	4,128.05	2,139.22	8,710.95	6,470.54
Grants and gifts . . . . .	53,641.31	11,239.79	57,701.79	55,908.39
For expenses . . . . .	32,615.11	11,239.79	35,410.21	26,122.45
For outlays . . . . .	21,026.20	—	22,291.58	29,785.94
All other . . . . .	—	—	—	—
<b>Commercial</b>	<b>632,078.16</b>	<b>608,594.38</b>	<b>1,687,320.79</b>	<b>602,637.36</b>
Special assessments . . . . .	33,909.88	46,413.01	3,365.93	3,069.36
To meet expenses . . . . .	20,874.01	3,537.65	3,365.93	3,069.36
To meet outlays . . . . .	13,035.87	42,875.36	—	—
Privileges . . . . .	79,983.16	53,058.95	53,998.37	56,951.08
Departmental . . . . .	166,416.15	1 203,845.55	153,861.84	302,563.41
General government . . . . .	9,407.01	6,768.39	5,708.83	10,463.26
Protection of persons and property . . . . .	588.69	1,996.08	980.94	2,769.17
Health and sanitation . . . . .	8,946.45	17,629.53	8,891.01	17,086.83
Highways . . . . .	425.64	12.60	2,628.39	44.73
Charities . . . . .	106,408.07	161,612.97	124,458.86	256,027.27
Soldiers' benefits . . . . .	6,136.71	5,952.00	3,954.50	6,002.00
Schools . . . . .	32,537.98	7,627.95	6,993.92	8,034.45
Libraries . . . . .	1,965.60	2,221.03	—	1,399.07
Recreation . . . . .	—	—	212.50	72.45
Unclassified . . . . .	—	1 25.00	32.89	664.18
Public service enterprises . . . . .	225,746.00	190,964.00	1,370,552.60	178,260.34
Electric light . . . . .	—	—	2 1,182,727.07	—
Water . . . . .	225,746.00	190,964.00	187,825.53	178,260.34
All other . . . . .	—	—	—	—
Cemeteries . . . . .	40,136.14	25,401.68	—	77.25
Interest . . . . .	85,886.83	88,911.19	105,542.05	61,715.92
On sinking funds . . . . .	1,071.69	9,064.07	—	1,125.79
On trust and investment funds . . . . .	4,000.51	23,874.95	41,178.92	15,657.66
All other . . . . .	80,814.63	55,972.17	64,363.13	44,932.47
NON-REVENUE.	\$3,795,922.91	\$2,927,739.61	\$3,767,695.87	\$2,485,089.17
Offsets to outlays . . . . .	76,220.74	1,337.73	8,745.23	16,856.35
Departmental . . . . .	72,050.31	1,337.73	8,745.23	8,805.66
Public service enterprises . . . . .	4,170.43	—	—	8,050.69
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>3,405,999.26</b>	<b>2,586,030.51</b>	<b>3,440,277.20</b>	<b>2,190,845.71</b>
Loans, general purposes . . . . .	423,000.00	410,000.00	690,000.00	226,000.00
Loans, public service enterprises . . . . .	40,000.00	35,000.00	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	78,632.11
Temporary loans (including revenue loans) . . . . .	2,941,000.00	2,100,000.00	2,750,000.00	1,885,000.00
Unpaid warrants or orders, current year . . . . .	—	39,502.66	—	—
Premiums . . . . .	1,999.26	1,527.85	277.20	1,213.60
<b>Transfers</b>	<b>4,570.87</b>	<b>14,536.84</b>	<b>6,505.26</b>	<b>8,471.76</b>
From sinking funds . . . . .	—	10,000.00	—	—
All other . . . . .	4,570.87	4,536.84	6,505.26	8,471.76
<b>Refunds</b>	<b>19,665.77</b>	<b>25,212.58</b>	<b>18,818.05</b>	<b>13,855.53</b>
<b>Agency, trust, and investment</b>	<b>289,466.27</b>	<b>300,621.95</b>	<b>293,350.13</b>	<b>255,059.82</b>
Taxes and licenses for State . . . . .	121,300.00	109,030.00	128,841.57	85,300.00
Taxes for county . . . . .	115,105.69	103,433.80	132,473.14	81,800.25
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	48,575.58	84,979.95	29,840.62	82,873.17
All other . . . . .	4,485.00	3,178.20	2,194.80	5,086.40
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$3,811,228.65	\$3,255,863.37	\$4,746,535.85	\$2,908,750.74
Premiums . . . . .	1,999.26	1,527.85	277.20	1,213.60
Municipal indebtedness . . . . .	3,404,000.00	2,584,502.66	3,440,000.00	2,189,632.11
Transfers and refunds . . . . .	24,236.64	39,749.42	25,323.31	22,327.29
Agency, trust, and investment . . . . .	289,466.27	300,621.95	293,350.13	255,059.82
<b>Total receipts . . . . .</b>	<b>\$7,530,930.82</b>	<b>\$6,182,265.25</b>	<b>\$8,505,536.49</b>	<b>\$5,376,983.56</b>
Balance on hand, including funds . . . . .	647,471.06	368,050.44	482,840.41	557,232.74
<b>GRAND TOTAL . . . . .</b>	<b>\$8,178,401.88</b>	<b>\$6,550,315.69</b>	<b>\$8,988,376.90</b>	<b>\$5,934,216.30</b>

1 Includes \$25 from administration of trust funds. See "Unclassified."

2 Includes \$355,155.05 from gas.



## Graded According to Population of 1935 — Continued.

PAYMENTS.	Medford POPULATION 61,444	Malden POPULATION 57,277	Holyoke POPULATION 56,139	Haverhill POPULATION 49,516
<b>Maintenance</b>	<b>\$2,841,256.74</b>	<b>\$2,605,102.85</b>	<b>\$3,661,659.05</b>	<b>\$2,584,722.69</b>
<i>Departmental</i>	<i>2,727,527.70</i>	<i>2,481,522.77</i>	<i>2,760,334.80</i>	<i>2,460,173.89</i>
General government	141,947.95	104,449.38	159,671.58	95,582.41
Protection of persons and property	433,220.81	470,927.72	580,834.75	367,156.25
Health and sanitation	216,997.80	240,039.45	247,994.47	143,246.41
Highways	202,300.37	198,247.07	166,724.38	169,501.13
Charities	350,070.10	417,515.64	470,795.72	850,005.05
Soldiers' benefits	74,224.52	56,326.07	77,456.18	48,384.41
Schools	1,051,943.35	735,279.28	823,878.80	612,530.03
Libraries	33,489.99	45,718.40	36,600.45	38,391.53
Recreation	67,689.25	69,708.24	38,475.96	24,808.07
Pensions	41,655.00	63,159.28	76,386.58	32,485.90
Unclassified	83,988.56	80,152.24	81,515.93	75,082.70
<i>Public service enterprises</i>	<i>82,861.93</i>	<i>92,186.27</i>	<i>901,324.25</i>	<i>123,589.97</i>
Electric light	—	—	<sup>1</sup> 769,655.17	—
Water	82,861.93	92,186.27	131,669.08	123,570.82
All other	—	—	—	19.15
<i>Cemeteries</i>	<i>30,867.11</i>	<i>30,917.20</i>	—	<i>699.98</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>476.61</i>	—	<i>258.85</i>
<b>Interest</b>	<b>237,695.81</b>	<b>204,564.84</b>	<b>143,536.65</b>	<b>68,158.71</b>
<i>Loans, general purposes</i>	<i>157,725.65</i>	<i>135,262.85</i>	<i>90,161.65</i>	<i>61,549.96</i>
<i>Loans, public service enterprises</i>	<i>79,332.66</i>	<i>69,301.99</i>	<i>53,375.00</i>	<i>6,608.75</i>
<i>Loans, cemeteries</i>	<i>637.50</i>	—	—	—
<b>Outlays</b>	<b>608,524.18</b>	<b>337,002.23</b>	<b>224,667.79</b>	<b>156,428.68</b>
<i>Departmental</i>	<i>551,472.52</i>	<i>285,962.59</i>	<i>99,688.50</i>	<i>121,426.55</i>
General government	12,576.00	—	—	—
Protection of persons and property	518.62	—	—	570.75
Health and sanitation	171,314.82	91,210.70	5,972.91	21,807.12
Highways	351,474.09	179,753.04	56,696.26	63,849.65
Charities	—	—	3,726.98	9,275.30
Schools	4,430.94	—	23,240.19	—
Libraries	—	—	—	—
Recreation	10,159.83	14,998.85	10,052.16	25,923.53
Unclassified	998.22	—	—	—
<i>Public service enterprises</i>	<i>53,636.13</i>	<i>40,413.45</i>	<i>124,979.29</i>	<i>33,821.31</i>
Electric light	—	—	<sup>2</sup> 121,019.70	—
Water	53,636.13	40,413.45	3,959.59	33,821.31
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,415.53</i>	<i>10,626.19</i>	—	<i>1,181.02</i>
<b>Municipal indebtedness</b>	<b>3,525,316.51</b>	<b>2,828,896.19</b>	<b>3,837,447.23</b>	<b>2,243,643.72</b>
<i>From sinking funds</i>	—	10,000.00	—	—
<i>From revenue and other sources</i>	<i>675,316.51</i>	<i>332,325.80</i>	<i>712,447.23</i>	<i>3410,011.61</i>
<i>Bonds refunded, current year</i>	—	—	—	78,632.11
<i>Temporary loans (including revenue loans)</i>	<i>2,850,000.00</i>	<i>2,305,000.00</i>	<i>3,125,000.00</i>	<i>1,755,000.00</i>
<i>Warrants or orders, previous years</i>	—	131,670.99	—	—
<b>Transfers</b>	<b>4,570.87</b>	<b>14,536.84</b>	<b>6,505.26</b>	<b>8,471.76</b>
<i>To sinking funds from revenue</i>	—	4,465.00	—	—
<i>All other</i>	<i>4,570.87</i>	<i>10,071.84</i>	<i>6,505.26</i>	<i>8,471.76</i>
<b>Refunds</b>	<b>19,665.77</b>	<b>25,212.58</b>	<b>18,818.05</b>	<b>13,855.53</b>
<b>Agency, trust, and investment</b>	<b>297,278.07</b>	<b>270,591.39</b>	<b>296,309.34</b>	<b>263,400.11</b>
<i>Taxes and licenses for State</i>	<i>121,300.00</i>	<i>109,030.00</i>	<i>123,841.57</i>	<i>85,300.00</i>
<i>Taxes for county</i>	<i>115,105.69</i>	<i>103,433.80</i>	<i>132,473.14</i>	<i>81,800.25</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>56,387.38</i>	<i>54,936.79</i>	<i>32,799.83</i>	<i>91,213.46</i>
<i>All other</i>	<i>4,485.00</i>	<i>3,190.80</i>	<i>2,194.80</i>	<i>5,086.40</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$3,078,952.55	\$2,809,667.69	\$3,805,195.70	\$2,652,881.40
Permanent debt (except from sinking funds)	675,316.51	382,225.20	712,447.23	<sup>3</sup> 410,011.61
Sinking fund requirements from revenue	—	4,465.00	—	—
Outlays	608,524.18	337,002.23	224,667.79	156,428.68
Permanent debt from sinking funds	—	10,000.00	—	—
Bonds refunded, current year	—	—	—	78,632.11
Temporary loans	2,850,000.00	2,436,670.99	3,125,000.00	1,755,000.00
Transfers (except to sinking funds) and refunds	24,236.64	35,284.42	25,323.31	22,327.29
Agency, trust, and investment	297,278.07	270,591.39	296,309.34	263,400.11
<b>Total payments</b>	<b>\$7,534,307.95</b>	<b>\$6,285,906.92</b>	<b>\$8,188,943.37</b>	<b>\$5,338,681.20</b>
Balance on hand, including funds	644,093.93	264,408.77	799,433.53	595,535.10
<b>GRAND TOTAL</b>	<b>\$8,178,401.88</b>	<b>\$6,550,315.69</b>	<b>\$8,988,376.90</b>	<b>\$5,934,216.30</b>

<sup>1</sup> Includes \$429,015.45 for gas.<sup>2</sup> Includes \$106,023.17 for gas.<sup>3</sup> Includes \$15,000 paid from Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Pittsfield POPULATION 47,516	Everett POPULATION 47,228	Salem POPULATION 43,472	Chelsea POPULATION 42,673
<b>REVENUE.</b>	<b>\$3,076,313.82</b>	<b>\$3,258,183.96</b>	<b>\$2,611,934.45</b>	<b>\$2,729,403.87</b>
<b>General</b>	<b>2,580,499.78</b>	<b>2,667,935.52</b>	<b>2,132,494.81</b>	<b>2,231,897.01</b>
Taxes . . . . .	2,479,138.29	2,592,588.85	2,045,257.63	2,154,006.45
Property, poll, and income	2,389,864.38	2,505,001.71	1,955,457.62	2,088,837.26
Corporation, bank, etc.	89,273.91	87,527.14	89,800.01	65,169.19
Licenses and permits	66,603.17	30,616.89	59,553.51	54,151.13
Fines and forfeits	8,017.69	3,229.62	2,561.86	900.39
Grants and gifts	26,740.63	41,560.07	25,121.81	22,839.04
For expenses	10,377.29	22,856.64	25,121.81	9,734.50
For outlays	16,363.34	18,703.43	—	13,104.54
All other	—	.09	—	—
<b>Commercial</b>	<b>495,814.04</b>	<b>590,248.44</b>	<b>479,439.64</b>	<b>497,506.86</b>
Special assessments	48,010.31	6,374.27	903.35	8,639.07
To meet expenses	40,222.89	4,798.07	274.50	8,639.07
To meet outlays	7,787.42	576.20	628.85	—
Privileges	55,351.33	32,848.78	45,491.34	26,094.01
Departmental	174,965.79	301,331.78	199,186.36	231,132.85
General government	9,205.17	8,230.40	6,379.42	7,107.03
Protection of persons and property	2,337.14	1,106.69	6,667.05	1,888.88
Health and sanitation	2,740.12	7,304.73	16,563.86	1,088.19
Highways	1,932.51	222.45	7,664.24	27.85
Charities	141,357.62	259,600.10	132,113.54	209,714.36
Soldiers' benefits	3,866.17	7,182.98	5,366.75	7,734.95
Schools	13,182.21	5,980.47	1,323.03	2,283.10
Libraries	—	1,096.67	794.21	478.81
Recreation	344.85	10,452.26	21,862.90	774.46
Unclassified	—	155.03	451.36	35.22
Public service enterprises	161,322.12	185,360.90	169,786.58	159,676.86
Electric light	—	—	—	—
Water	161,322.12	185,360.90	169,587.67	159,223.38
All other	—	—	198.91	353.48
Cemeteries	—	17,756.93	16,356.72	—
Interest	56,164.49	47,575.78	47,715.29	72,064.07
On sinking funds	—	2,398.38	—	16,193.72
On trust and investment funds	—	10,300.96	12,569.31	1,186.25
All other	56,164.49	34,876.44	35,145.98	54,684.10
<b>NON-REVENUE.</b>	<b>\$2,588,479.08</b>	<b>\$2,963,292.08</b>	<b>\$2,500,566.22</b>	<b>\$3,517,748.67</b>
<b>Offsets to outlays</b>	<b>39,104.15</b>	<b>—</b>	<b>15,832.66</b>	<b>2,460.20</b>
Departmental	39,104.15	—	1,638.20	2,460.20
Public service enterprises	—	—	14,194.46	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>2,286,907.20</b>	<b>2,532,690.00</b>	<b>2,275,636.59</b>	<b>3,037,340.02</b>
Loans, general purposes	356,000.00	167,690.00	173,000.00	545,000.00
Loans, public service enterprises	180,000.00	25,000.00	34,000.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	281,922.86
Temporary loans (including revenue loans)	1,750,000.00	2,350,000.00	2,000,000.00	2,089,294.73
Unpaid warrants or orders, current year	—	—	67,981.69	121,013.93
Premiums	907.20	—	654.90	108.50
<b>Transfers</b>	<b>—</b>	<b>29,850.62</b>	<b>1,563.00</b>	<b>8,588.38</b>
From sinking funds	—	25,000.00	—	—
All other	—	4,850.62	1,563.00	8,588.38
<b>Refunds</b>	<b>13,394.06</b>	<b>14,220.02</b>	<b>3,243.06</b>	<b>16,673.48</b>
<b>Agency, trust, and investment</b>	<b>249,073.67</b>	<b>386,531.44</b>	<b>204,290.91</b>	<b>452,686.59</b>
Taxes and licenses for State	94,432.23	108,271.75	87,903.18	75,899.46
Taxes for county	140,987.01	102,389.97	84,293.58	—
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	7,703.83	173,095.22	30,662.55	376,787.13
All other	5,950.60	2,774.50	1,431.60	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$3,115,417.97	\$3,258,183.96	\$2,627,767.11	\$2,731,864.07
Premiums	907.20	—	654.90	108.50
Municipal indebtedness	2,286,000.00	2,532,690.00	2,274,981.69	3,037,231.52
Transfers and refunds	13,394.06	44,070.64	4,806.06	25,261.86
Agency, trust, and investment	249,073.67	386,531.44	204,290.91	452,686.59
<b>Total receipts</b>	<b>\$5,664,792.90</b>	<b>\$6,221,476.04</b>	<b>\$5,112,500.67</b>	<b>\$6,247,152.54</b>
Balance on hand, including funds	284,519.34	221,116.58	322,913.49	389,617.24
<b>GRAND TOTAL</b>	<b>\$5,949,312.24</b>	<b>\$6,442,592.62</b>	<b>\$5,435,414.16</b>	<b>\$6,636,769.78</b>

## Graded According to Population of 1935 — Continued.

PAYMENTS.	Pittsfield POPULATION 47,516	Everett POPULATION 47,228	Salem POPULATION 43,472	Chelsea POPULATION 42,673
<b>Maintenance</b> . . . . .	<b>\$2,486,817.98</b>	<b>\$2,679,142.11</b>	<b>\$2,171,359.51</b>	<b>\$2,457,887.18</b>
<i>Departmental</i> . . . . .	<i>2,447,900.73</i>	<i>2,569,584.11</i>	<i>2,044,241.52</i>	<i>2,385,385.36</i>
General government . . . . .	92,095.04	122,440.48	110,754.98	114,078.01
Protection of persons and property . . . . .	266,859.07	437,583.60	316,261.79	399,008.35
Health and sanitation . . . . .	118,951.18	140,465.65	145,933.43	156,323.32
Highways . . . . .	222,113.87	147,002.82	188,588.40	179,991.65
Charities . . . . .	635,888.02	595,933.28	533,421.70	691,639.71
Soldiers' benefits . . . . .	100,157.68	82,634.41	72,392.98	63,541.88
Schools . . . . .	684,533.62	795,363.00	511,748.59	597,724.57
Libraries . . . . .	23,500.00	33,823.74	36,452.81	21,251.29
Recreation . . . . .	9,115.42	77,530.06	65,075.19	50,615.89
Pensions . . . . .	14,832.15	62,575.27	26,770.24	52,581.61
Unclassified . . . . .	279,154.68	74,231.80	36,841.36	58,629.08
<i>Public service enterprises</i> . . . . .	<i>89,617.25</i>	<i>87,526.62</i>	<i>99,435.58</i>	<i>72,501.82</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	39,617.25	87,526.62	97,892.54	72,501.82
All other . . . . .	—	—	1,543.04	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>22,024.64</i>	<i>27,208.72</i>	<i>—</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>6.74</i>	<i>473.69</i>	<i>—</i>
<b>Interest</b> . . . . .	<b>93,761.10</b>	<b>185,230.42</b>	<b>64,593.50</b>	<b>193,421.39</b>
<i>Loans, general purposes</i> . . . . .	<i>84,201.10</i>	<i>106,089.91</i>	<i>52,483.50</i>	<i>136,873.06</i>
<i>Loans, public service enterprises</i> . . . . .	<i>9,560.00</i>	<i>79,140.51</i>	<i>12,130.00</i>	<i>57,148.33</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>119,619.04</b>	<b>82,674.09</b>	<b>383,317.88</b>	<b>204,111.27</b>
<i>Departmental</i> . . . . .	<i>106,182.67</i>	<i>67,716.17</i>	<i>172,728.30</i>	<i>182,231.89</i>
General government . . . . .	7,119.34	4,867.44	195.62	1,453.19
Protection of persons and property . . . . .	—	4,121.42	7,969.47	68,222.15
Health and sanitation . . . . .	16,213.44	28,124.55	55,099.30	11,976.42
Highways . . . . .	82,849.89	3,395.38	67,576.60	50,820.18
Charities . . . . .	—	—	575.33	1,272.85
Schools . . . . .	—	527.00	8,407.76	—
Libraries . . . . .	—	4,984.20	—	305.68
Recreation . . . . .	—	11,181.18	32,496.61	43,636.42
Unclassified . . . . .	—	515.00	407.61	4,545.00
<i>Public service enterprises</i> . . . . .	<i>13,436.37</i>	<i>24,957.92</i>	<i>191,110.74</i>	<i>21,879.38</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	13,436.37	24,957.92	191,110.74	21,879.38
All other . . . . .	—	—	19,478.84	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b> . . . . .	<b>2,334,105.13</b>	<b>2,547,288.90</b>	<b>2,277,212.04</b>	<b>2,735,016.82</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>25,000.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>434,105.13</i>	<i>407,288.90</i>	<i>328,800.00</i>	<i>468,172.51</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>281,922.86</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>1,900,000.00</i>	<i>2,115,000.00</i>	<i>1,870,000.00</i>	<i>1,837,145.01</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>—</i>	<i>—</i>	<i>78,412.04</i>	<i>147,778.44</i>
<b>Transfers</b> . . . . .	<b>—</b>	<b>29,850.62</b>	<b>1,563.00</b>	<b>8,588.38</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>3,500.00</i>	<i>—</i>	<i>4,508.00</i>
<i>All other</i> . . . . .	<i>—</i>	<i>26,350.62</i>	<i>1,563.00</i>	<i>4,080.38</i>
<b>Refunds</b> . . . . .	<b>13,394.06</b>	<b>14,220.02</b>	<b>3,243.06</b>	<b>16,673.48</b>
<b>Agency, trust, and investment</b> . . . . .	<b>248,728.82</b>	<b>367,418.15</b>	<b>193,386.21</b>	<b>490,163.70</b>
<i>Taxes and licenses for State</i> . . . . .	<i>94,432.23</i>	<i>108,271.75</i>	<i>87,903.18</i>	<i>75,899.46</i>
<i>Taxes for county</i> . . . . .	<i>140,987.01</i>	<i>102,389.97</i>	<i>84,293.58</i>	<i>—</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>7,358.98</i>	<i>153,987.33</i>	<i>19,765.05</i>	<i>414,264.24</i>
<i>All other</i> . . . . .	<i>5,950.60</i>	<i>2,769.10</i>	<i>1,424.40</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$2,580,579.08	\$2,864,372.53	\$2,235,953.01	\$2,651,308.57
Permanent debt (except from sinking funds) . . . . .	434,105.13	407,288.90	328,800.00	468,172.51
Sinking fund requirements from revenue . . . . .	—	3,500.00	—	4,508.00
Outlays . . . . .	119,619.04	82,674.09	383,317.88	204,111.27
Permanent debt from sinking funds . . . . .	—	25,000.00	—	—
Bonds refunded, current year . . . . .	—	—	—	281,922.86
Temporary loans . . . . .	1,900,000.00	2,115,000.00	1,948,412.04	1,984,921.45
Transfers (except to sinking funds) and refunds . . . . .	13,394.06	40,570.64	4,806.06	20,753.86
Agency, trust, and investment . . . . .	248,728.82	367,418.15	193,386.21	490,163.70
<b>Total payments</b> . . . . .	<b>\$5,296,426.13</b>	<b>\$5,905,824.31</b>	<b>\$5,094,675.20</b>	<b>\$6,105,862.22</b>
<i>Balance on hand, including funds</i> . . . . .	<i>652,886.11</i>	<i>536,768.31</i>	<i>340,738.96</i>	<i>530,907.56</i>
<b>GRAND TOTAL</b> . . . . .	<b>\$5,949,312.24</b>	<b>\$6,442,592.62</b>	<b>\$5,435,414.16</b>	<b>\$6,636,769.78</b>



TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Chicopee POPULATION 41,952	Fitchburg POPULATION 41,700	Waltham POPULATION 40,557	Taunton POPULATION 37,431
<b>REVENUE.</b>	<b>\$2,859,027.04</b>	<b>\$2,493,102.39</b>	<b>\$2,626,253.39</b>	<b>\$2,785,575.92</b>
<b>General</b>	<b>2,051,289.99</b>	<b>1,913,498.42</b>	<b>2,167,448.00</b>	<b>1,768,218.23</b>
Taxes	1,959,099.84	1,835,873.39	2,055,754.99	1,665,774.80
Property, poll, and income	1,881,841.23	1,764,151.03	2,003,163.08	1,617,710.68
Corporation, bank, etc.	77,258.61	71,722.36	52,591.91	48,064.12
Licenses and permits	44,980.43	42,016.01	46,622.00	55,473.67
Fines and forfeits	6,663.49	6,039.30	3,619.19	1,590.64
Grants and gifts	40,546.23	29,569.72	61,451.82	43,990.72
For expenses	29,504.44	15,945.16	23,429.49	9,134.53
For outlays	11,041.79	13,624.56	38,022.33	34,856.19
All other	—	—	—	1,388.60
<b>Commercial</b>	<b>807,737.05</b>	<b>579,603.97</b>	<b>458,805.39</b>	<b>1,017,357.69</b>
Special assessments	2.00	5,187.00	22,770.32	1,602.88
To meet expenses	2.00	—	33.90	282.87
To meet outlays	—	5,187.00	22,736.42	1,320.01
Privileges	29,892.50	45,970.69	69,043.54	48,311.54
Departmental	94,795.03	327,859.40	172,538.75	109,023.03
General government	7,781.57	6,053.67	7,101.68	4,086.70
Protection of persons and property	678.39	2,673.29	4,384.95	3,099.45
Health and sanitation	4,254.45	8,441.33	17,711.45	24,719.65
Highways	—	330.05	122.11	240.00
Charities	73,063.55	282,585.72	130,207.18	46,400.46
Soldiers' benefits	6,357.47	4,937.45	1,659.50	2,050.00
Schools	2,069.84	20,979.46	8,684.06	27,489.87
Libraries	589.76	713.78	1,569.22	468.70
Recreation	—	—	—	78.20
Unclassified	—	1,202.65	1,098.60	1,390.00
Public service enterprises	643,652.75	142,690.33	140,482.51	798,502.51
Electric light	461,445.39	—	—	689,259.15
Water	182,207.36	142,690.33	140,402.51	109,243.36
All other	—	—	80.00	—
Cemeteries	3,795.23	14,868.88	17,974.96	12,737.98
Interest	35,599.54	42,947.67	54,995.31	47,179.75
On sinking funds	—	—	—	8,496.97
On trust and investment funds	1,931.72	17,097.96	5,778.21	2,096.54
All other	33,667.82	25,849.71	49,217.10	36,586.24
<b>NON-REVENUE.</b>	<b>\$2,175,686.35</b>	<b>\$2,338,519.56</b>	<b>\$3,162,934.99</b>	<b>\$2,350,890.44</b>
<b>Offsets to outlays</b>	<b>44,084.47</b>	<b>15,112.38</b>	<b>36,279.95</b>	<b>6,096.58</b>
Departmental	44,084.47	15,112.38	31,353.78	25.00
Public service enterprises	—	—	4,926.17	6,071.53
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>1,977,959.16</b>	<b>2,100,128.90</b>	<b>2,854,871.21</b>	<b>2,061,934.33</b>
Loans, general purposes	271,000.00	510,000.00	700,250.00	403,500.00
Loans, public service enterprises	—	30,000.00	—	10,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	181,310.01	8,600.00	46,288.33	87,837.08
Temporary loans (including revenue loans)	1,525,000.00	1,550,000.00	2,104,400.00	1,559,871.78
Unpaid warrants or orders, current year	—	—	—	—
Premiums	649.15	1,528.90	3,932.88	725.47
<b>Transfers</b>	<b>829.58</b>	<b>13,576.61</b>	<b>2,227.61</b>	<b>30,289.81</b>
From sinking funds	—	—	—	28,000.00
All other	829.58	13,576.61	2,227.61	2,289.81
<b>Refunds</b>	<b>5,625.85</b>	<b>19,879.62</b>	<b>17,288.66</b>	<b>14,124.79</b>
<b>Agency, trust, and investment</b>	<b>147,187.29</b>	<b>189,822.05</b>	<b>252,267.56</b>	<b>238,444.93</b>
Taxes and licenses for State	63,792.55	78,600.00	85,200.00	57,600.00
Taxes for county	65,619.00	84,644.00	80,849.17	46,350.11
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	14,288.83	23,558.05	83,510.59	131,613.62
All other	3,486.91	3,020.00	2,707.80	2,881.20
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$2,903,111.51	\$2,508,214.77	\$2,662,533.34	\$2,791,672.50
Premiums	649.15	1,528.90	3,932.88	725.47
Municipal indebtedness	1,977,310.01	2,098,600.00	2,850,938.33	2,061,208.86
Transfers and refunds	6,455.43	33,456.23	19,516.27	44,414.60
Agency, trust, and investment	147,187.29	189,822.05	252,267.56	238,444.93
<b>Total receipts</b>	<b>\$5,034,713.39</b>	<b>\$4,831,621.95</b>	<b>\$5,789,188.38</b>	<b>\$5,136,466.36</b>
Balance on hand, including funds	506,073.77	163,660.52	308,010.44	138,290.56
<b>GRAND TOTAL</b>	<b>\$5,540,787.16</b>	<b>\$4,995,282.47</b>	<b>\$6,097,198.82</b>	<b>\$5,274,756.92</b>

¹ Includes \$4 from administration of trust funds.



## Graded According to Population of 1935 — Continued.

PAYMENTS.	Chicopee POPULATION 41,952	Fitchburg POPULATION 41,700	Waltham POPULATION 40,557	Taunton POPULATION 37,431
<b>Maintenance</b>	<b>\$2,169,461.54</b>	<b>\$2,230,045.33</b>	<b>\$1,958,287.22</b>	<b>\$2,114,940.84</b>
<i>Departmental</i>	<i>1,711,212.66</i>	<i>2,141,045.51</i>	<i>1,858,934.12</i>	<i>1,630,020.80</i>
General government	93,376.12	104,102.01	122,222.30	83,336.44
Protection of persons and property	274,816.00	298,838.20	294,581.19	278,244.58
Health and sanitation	82,562.61	132,457.87	143,093.64	113,303.06
Highways	116,416.35	219,939.08	178,002.00	120,898.92
Charities	379,340.75	695,343.19	373,103.06	318,802.98
Soldiers' benefits	123,965.80	44,041.98	31,479.25	43,808.45
Schools	581,411.88	543,403.73	561,275.67	562,105.34
Libraries	18,783.23	17,911.94	35,152.31	24,576.19
Recreation	6,963.41	26,034.06	43,494.63	20,988.75
Pensions	14,858.70	41,115.44	33,941.86	4,873.95
Unclassified	18,717.81	17,858.01	42,588.21	59,082.14
<i>Public service enterprises</i>	<i>449,164.64</i>	<i>61,102.75</i>	<i>73,453.52</i>	<i>472,050.18</i>
Electric light	340,119.81	—	—	378,539.21
Water	109,044.83	61,102.75	73,453.52	94,410.97
All other	—	—	—	—
<i>Cemeteries</i>	<i>9,084.24</i>	<i>27,414.34</i>	<i>25,899.58</i>	<i>11,965.86</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>482.73</i>	<i>—</i>	<i>4.00</i>
<b>Interest</b>	<b>88,822.83</b>	<b>81,335.63</b>	<b>145,500.11</b>	<b>130,520.28</b>
<i>Loans, general purposes</i>	<i>71,251.58</i>	<i>58,067.13</i>	<i>127,631.36</i>	<i>92,320.28</i>
<i>Loans, public service enterprises</i>	<i>17,571.25</i>	<i>23,268.50</i>	<i>17,868.75</i>	<i>38,200.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>258,153.15</b>	<b>382,395.00</b>	<b>538,304.11</b>	<b>233,946.03</b>
<i>Departmental</i>	<i>225,013.12</i>	<i>362,128.22</i>	<i>501,343.34</i>	<i>97,476.45</i>
General government	—	8,189.57	4,029.29	8,061.25
Protection of persons and property	—	1,096.88	107,461.84	38,480.95
Health and sanitation	107,438.84	206,493.61	145,641.84	50,934.25
Highways	66,429.82	26,103.16	728.85	—
Charities	1,648.71	102,546.94	228,726.27	—
Schools	—	17,698.06	14,755.25	—
Libraries	—	—	—	—
Recreation	7,361.74	—	—	—
Unclassified	42,134.01	—	—	—
<i>Public service enterprises</i>	<i>31,681.17</i>	<i>19,346.38</i>	<i>35,801.36</i>	<i>136,469.58</i>
Electric light	19,181.59	—	—	127,043.09
Water	12,499.58	19,346.38	35,801.36	9,426.49
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,458.86</i>	<i>920.40</i>	<i>1,159.41</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>2,701,301.75</b>	<b>1,783,300.00</b>	<b>2,749,382.87</b>	<b>2,461,017.89</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>28,000.00</i>
<i>From revenue and other sources</i>	<i>522,991.74</i>	<i>324,700.00</i>	<i>603,694.54</i>	<i>463,728.27</i>
<i>Bonds refunded, current year</i>	<i>181,310.01</i>	<i>8,600.00</i>	<i>46,288.33</i>	<i>87,837.08</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,997,000.00</i>	<i>1,450,000.00</i>	<i>2,099,400.00</i>	<i>1,881,452.54</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>50,080.76</i>
<b>Transfers</b>	<b>829.58</b>	<b>13,576.61</b>	<b>2,227.61</b>	<b>30,289.81</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>100.00</i>
<i>All other</i>	<i>829.58</i>	<i>13,576.61</i>	<i>2,227.61</i>	<i>30,189.81</i>
<b>Refunds</b>	<b>5,625.85</b>	<b>19,879.62</b>	<b>17,288.66</b>	<b>14,124.79</b>
<b>Agency, trust, and investment</b>	<b>146,206.56</b>	<b>190,955.56</b>	<b>257,756.97</b>	<b>215,387.54</b>
<i>Taxes and licenses for State</i>	<i>63,792.55</i>	<i>78,600.00</i>	<i>85,200.00</i>	<i>57,600.00</i>
<i>Taxes for county</i>	<i>65,619.00</i>	<i>84,644.00</i>	<i>80,849.17</i>	<i>46,350.11</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>13,324.90</i>	<i>23,444.96</i>	<i>88,969.40</i>	<i>107,484.43</i>
<i>All other</i>	<i>3,470.11</i>	<i>4,266.60</i>	<i>2,738.40</i>	<i>3,953.00</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$2,258,284.37	\$2,311,380.96	\$2,103,787.33	\$2,245,461.12
Permanent debt (except from sinking funds)	522,991.74	324,700.00	603,694.54	463,728.27
Sinking fund requirements from revenue	—	—	—	100.00
Outlays	258,153.15	382,395.00	538,304.11	233,946.03
Permanent debt from sinking funds	—	—	—	28,000.00
Bonds refunded, current year	181,310.01	8,600.00	46,288.33	87,837.08
Temporary loans	1,997,000.00	1,450,000.00	2,099,400.00	1,881,452.54
Transfers (except to sinking funds) and refunds	6,455.43	33,456.23	19,516.27	44,314.60
Agency, trust, and investment	146,206.56	190,955.56	257,756.97	215,387.54
<b>Total payments</b>	<b>\$5,370,401.26</b>	<b>\$4,701,487.75</b>	<b>\$5,668,747.55</b>	<b>\$5,200,227.18</b>
<i>Balance on hand, including funds</i>	<i>170,385.90</i>	<i>293,794.72</i>	<i>428,451.27</i>	<i>74,529.74</i>
<b>GRAND TOTAL</b>	<b>\$5,540,787.16</b>	<b>\$4,995,282.47</b>	<b>\$6,097,198.82</b>	<b>\$5,274,756.92</b>

¹ Includes \$12.89 paid from Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Revere POPULATION 35,319	Beverly POPULATION 25,871	Northampton POPULATION 24,525	Melrose POPULATION 24,256
<b>REVENUE.</b>	<b>\$2,147,382.39</b>	<b>\$1,840,202.82</b>	<b>\$1,279,845.82</b>	<b>\$1,658,268.50</b>
<b>General</b>	<b>1,866,721.16</b>	<b>1,570,164.22</b>	<b>1,020,444.49</b>	<b>1,366,542.49</b>
Taxes . . . . .	1,814,309.71	1,504,435.61	919,960.95	1,355,606.63
Property, poll, and income	1,798,742.52	1,445,726.13	891,109.11	1,342,296.84
Corporation, bank, etc.	15,567.19	58,709.48	28,851.84	13,309.79
Licenses and permits	45,455.42	28,035.45	48,641.80	3,184.05
Fines and forfeits	880.66	1,690.65	3,555.63	260.45
Grants and gifts	5,909.37	35,663.04	48,262.67	7,491.56
For expenses	5,909.37	24,447.91	41,155.71	7,491.36
For outlays	—	11,215.13	7,106.96	—
All other	56.00	339.47	23.54	—
<b>Commercial</b>	<b>280,661.23</b>	<b>270,038.60</b>	<b>259,401.33</b>	<b>291,726.01</b>
Special assessments	3,218.25	11,862.43	4,972.57	40,079.05
To meet expenses	3,218.25	—	—	13,265.08
To meet outlays	—	11,862.43	4,972.57	26,813.97
Privileges	20,673.17	37,406.06	34,406.97	41,639.21
Departmental	108,742.13	105,592.86	84,067.79	157,104.01
General government	5,198.45	2,677.95	2,674.95	2,967.79
Protection of persons and property	577.10	499.96	309.93	367.14
Health and sanitation	1,820.78	5,862.49	4,616.99	5,426.08
Highways	20.00	433.64	2,253.23	10.00
Charities	93,889.73	80,679.54	33,743.72	38,474.83
Soldiers' benefits	5,388.50	2,189.50	501.55	2,936.20
Schools	1,396.47	12,735.64	38,451.75	2,811.32
Libraries	241.10	215.55	905.42	1,165.94
Recreation	100.00	294.62	—	90.15
Unclassified	110.00	3.97	610.25	12,854.56
Public service enterprises	124,998.95	79,467.12	83,633.62	95,011.04
Electric light	—	—	—	—
Water	124,998.95	79,467.12	83,633.62	95,011.04
All other	—	—	—	—
Cemeteries	—	11,968.27	9,989.37	15,823.40
Interest	23,028.73	23,741.86	42,331.01	42,069.30
On sinking funds	—	—	—	—
On trust and investment funds	54.57	4,611.57	23,192.81	684.76
All other	22,974.16	19,130.29	19,138.20	41,384.54
<b>NON-REVENUE.</b>	<b>\$2,564,268.10</b>	<b>\$1,622,697.16</b>	<b>\$801,459.37</b>	<b>\$1,326,504.50</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>5,433.66</b>	<b>11,726.75</b>	<b>30,875.10</b>
Departmental	—	5,186.43	11,726.75	30,875.10
Public service enterprises	—	247.23	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>2,462,107.77</b>	<b>1,461,452.48</b>	<b>634,267.67</b>	<b>1,100,000.00</b>
Loans, general purposes	430,000.00	160,000.00	134,000.00	—
Loans, public service enterprises	—	37,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	232,107.77	3,804.74	—	—
Temporary loans (including revenue loans)	1,800,000.00	1,260,000.00	500,000.00	1,100,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	647.74	207.67	—
<b>Transfers</b>	<b>40.00</b>	<b>4,669.93</b>	<b>7,702.39</b>	<b>18,212.67</b>
From sinking funds	—	—	—	—
All other	40.00	4,669.93	7,702.39	18,212.67
<b>Refunds</b>	<b>31,387.56</b>	<b>12,088.48</b>	<b>1,535.93</b>	<b>11,272.71</b>
<b>Agency, trust, and investment</b>	<b>70,732.77</b>	<b>139,052.61</b>	<b>146,286.63</b>	<b>166,144.02</b>
Taxes and licenses for State	56,800.00	64,700.00	41,054.61	56,000.00
Taxes for county	—	62,045.45	73,514.19	53,140.30
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	13,932.77	10,255.76	29,136.43	54,242.92
All other	—	2,051.40	2,581.40	2,760.80
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$2,147,382.39	\$1,845,636.48	\$1,291,572.57	\$1,689,143.60
Premiums	—	647.74	207.67	—
Municipal indebtedness	2,462,107.77	1,460,804.74	634,000.00	1,100,000.00
Transfers and refunds	31,427.56	16,758.41	9,238.32	29,485.38
Agency, trust, and investment	70,732.77	139,052.61	146,286.63	166,144.02
<b>Total receipts</b>	<b>\$4,711,650.49</b>	<b>\$3,462,899.98</b>	<b>\$2,081,30.519</b>	<b>\$2,984,773.00</b>
Balance on hand, including funds	267,455.81	216,064.34	99,163.99	36,559.99
<b>GRAND TOTAL</b>	<b>\$4,979,106.30</b>	<b>\$3,678,964.32</b>	<b>\$2,180,469.18</b>	<b>\$3,021,332.99</b>

<sup>1</sup> Includes \$17.77 from administration of trust funds.

## Graded According to Population of 1935 — Continued.

PAYMENTS.	Revere POPULATION 35,319	Beverly POPULATION 25,871	Northampton POPULATION 24,525	Melrose POPULATION 24,256
<b>Maintenance</b>	<b>\$1,712,742.33</b>	<b>\$1,552,555.01</b>	<b>\$1,085,830.80</b>	<b>\$1,173,699.11</b>
<i>Departmental</i>	<i>1,665,687.51</i>	<i>1,484,952.84</i>	<i>1,012,673.36</i>	<i>1,097,291.01</i>
General government	81,800.15	70,491.34	50,870.17	78,317.15
Protection of persons and property	221,120.78	265,671.50	160,930.02	183,590.45
Health and sanitation	86,472.76	93,278.79	47,792.44	89,880.43
Highways	97,955.31	196,818.09	135,902.80	104,064.66
Charities	476,503.95	276,401.17	152,089.00	121,488.13
Soldiers' benefits	65,907.97	13,648.79	35,665.90	39,424.90
Schools	545,795.84	495,093.11	371,657.69	372,750.88
Libraries	7,586.88	37,331.56	42,661.87	20,851.17
Recreation	20,988.62	11,151.78	2,548.02	40,990.29
Pensions	18,471.66	13,423.05	1,585.83	18,191.09
Unclassified	43,083.59	11,643.66	10,969.62	27,741.86
<i>Public service enterprises</i>	<i>47,054.82</i>	<i>50,722.49</i>	<i>57,526.75</i>	<i>52,905.85</i>
Electric light	—	—	—	—
Water	47,054.82	50,722.49	56,723.96	52,305.85
All other	—	—	802.79	—
<i>Cemeteries</i>	<i>—</i>	<i>16,879.68</i>	<i>15,462.91</i>	<i>24,084.48</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>167.78</i>	<i>17.77</i>
<b>Interest</b>	<b>148,276.23</b>	<b>40,502.15</b>	<b>12,579.33</b>	<b>95,401.91</b>
<i>Loans, general purposes</i>	<i>103,505.03</i>	<i>36,576.32</i>	<i>12,579.33</i>	<i>64,131.20</i>
<i>Loans, public service enterprises</i>	<i>44,771.20</i>	<i>3,925.83</i>	<i>—</i>	<i>31,270.71</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>17,128.49</b>	<b>245,860.04</b>	<b>104,341.48</b>	<b>201,759.75</b>
<i>Departmental</i>	<i>17,128.49</i>	<i>121,608.22</i>	<i>74,368.32</i>	<i>171,385.27</i>
General government	—	—	—	1,956.33
Protection of persons and property	—	—	—	892.00
Health and sanitation	14,609.99	77,566.23	5,484.36	35,717.60
Highways	1,373.67	27,590.61	66,467.28	58,840.47
Charities	—	1,588.76	—	—
Schools	—	7,240.00	1,965.33	—
Libraries	—	—	—	—
Recreation	1,144.83	7,622.62	451.35	73,978.87
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>118,742.25</i>	<i>19,254.73</i>	<i>27,089.28</i>
Electric light	—	—	—	—
Water	—	118,742.25	19,254.73	27,089.28
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>5,509.57</i>	<i>10,718.43</i>	<i>3,285.20</i>
<b>Municipal indebtedness</b>	<b>2,863,474.57</b>	<b>1,527,642.40</b>	<b>680,989.79</b>	<b>1,236,512.99</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>656,366.80</i>	<i>213,837.66</i>	<i>55,989.79</i>	<i>186,512.99</i>
<i>Bonds refunded, current year</i>	<i>232,107.77</i>	<i>3,804.74</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,975,000.00</i>	<i>1,310,000.00</i>	<i>625,000.00</i>	<i>1,050,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>40.00</b>	<b>4,669.93</b>	<b>7,702.39</b>	<b>18,212.67</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>40.00</i>	<i>4,669.93</i>	<i>7,702.39</i>	<i>18,212.67</i>
<b>Refunds</b>	<b>31,387.56</b>	<b>12,088.48</b>	<b>1,535.93</b>	<b>11,272.71</b>
<b>Agency, trust, and investment</b>	<b>59,341.60</b>	<b>138,120.67</b>	<b>147,510.99</b>	<b>168,134.23</b>
<i>Taxes and licenses for State</i>	<i>66,800.00</i>	<i>64,700.00</i>	<i>41,054.61</i>	<i>56,000.00</i>
<i>Taxes for county</i>	<i>—</i>	<i>62,045.45</i>	<i>73,514.19</i>	<i>53,140.30</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,541.60</i>	<i>9,325.62</i>	<i>30,369.19</i>	<i>56,240.93</i>
<i>All other</i>	<i>—</i>	<i>2,049.60</i>	<i>2,673.00</i>	<i>2,753.00</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$1,861,018.56	\$1,593,057.16	\$1,098,410.13	\$1,269,101.02
Permanent debt (except from sinking funds)	656,366.80	213,837.66	55,989.79	186,512.99
Sinking fund requirements from revenue	—	—	—	—
Outlays	17,128.49	245,860.04	104,341.48	201,759.75
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	232,107.77	3,804.74	—	—
Temporary loans	1,975,000.00	1,310,000.00	625,000.00	1,050,000.00
Transfers (except to sinking funds) and refunds	31,427.56	16,758.41	9,238.32	29,485.38
Agency, trust, and investment	59,341.60	138,120.67	147,510.99	168,134.23
<b>Total payments</b>	<b>\$4,832,390.78</b>	<b>\$3,521,438.68</b>	<b>\$2,040,490.71</b>	<b>\$2,904,993.37</b>
<i>Balance on hand, including funds</i>	<i>146,715.52</i>	<i>157,525.64</i>	<i>139,978.47</i>	<i>116,339.62</i>
<b>GRAND TOTAL</b>	<b>\$4,979,106.30</b>	<b>\$3,678,964.32</b>	<b>\$2,180,469.18</b>	<b>\$3,021,332.99</b>



TABLE I. — Summary of Financial Transactions. Cities

RECEIPTS.	Gloucester POPULATION 24,164	North Adams POPULATION 22,085	Peabody POPULATION 22,082	Leominster POPULATION 21,894
REVENUE.	\$1,697,366.62	\$1,131,274.77	\$1,751,262.13	\$1,099,102.45
<b>General</b>	<b>1,372,788.87</b>	<b>944,798.17</b>	<b>1,035,867.53</b>	<b>854,858.88</b>
Taxes . . . . .	1,269,287.69	831,986.78	1,005,180.58	818,201.68
Property, poll, and income	1,228,116.33	781,448.23	940,280.92	782,185.87
Corporation, bank, etc.	41,171.26	50,538.55	64,899.66	36,015.81
Licenses and permits	54,326.50	59,729.67	19,082.40	19,016.81
Fines and forfeits	1,628.52	2,529.03	1,972.45	1,530.35
Grants and gifts	47,546.26	50,552.69	9,373.55	16,110.04
For expenses	6,569.34	6,673.76	2,925.29	8,951.08
For outlays	40,976.92	43,878.93	6,448.26	7,158.96
All other	—	—	258.55	—
<b>Commercial</b>	<b>324,577.75</b>	<b>186,476.60</b>	<b>715,394.60</b>	<b>244,243.57</b>
Special assessments	8,296.64	548.53	1,829.97	6,723.87
To meet expenses	—	—	1,829.97	68.36
To meet outlays	8,296.64	548.53	—	5,655.51
Privileges	26,161.56	25,179.90	25,741.74	25,111.39
Departmental	74,198.62	50,938.92	142,567.96	82,332.92
General government	4,591.74	1,674.88	3,699.73	6,964.50
Protection of persons and property	3,796.26	436.26	621.72	239.79
Health and sanitation	6,987.04	1,284.41	31,679.82	3,415.99
Highways	519.19	763.60	16.27	308.34
Charities	50,200.41	37,343.51	94,021.10	62,761.01
Soldiers' benefits	4,307.50	815.00	1,394.00	1,614.82
Schools	231.08	7,983.84	727.13	5,223.02
Libraries	—	637.42	—	950.32
Recreation	3,287.40	—	10,278.75	52.13
Unclassified	278.80	—	129.44	803.00
Public service enterprises	188,605.48	88,160.71	516,778.30	108,839.18
Electric light	—	—	353,804.06	—
Water	188,605.48	87,330.76	162,700.19	108,715.82
All other	—	829.95	274.05	123.36
Cemeteries	1,050.74	5,753.28	6,762.03	9,494.95
Interest	27,264.71	15,895.26	21,714.60	12,741.26
On sinking funds	—	—	—	—
On trust and investment funds	3,326.61	564.96	3,048.22	639.37
All other	23,938.10	15,330.30	18,666.38	12,101.89
NON-REVENUE.	\$1,654,912.74	\$938,781.63	\$1,320,501.02	\$1,141,595.70
<b>Offsets to outlays</b>	<b>13,165.15</b>	<b>2,608.69</b>	<b>22,271.50</b>	<b>—</b>
Departmental	8,037.00	2,608.69	22,271.50	—
Public service enterprises	5,128.15	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>1,493,286.02</b>	<b>829,152.92</b>	<b>1,183,931.57</b>	<b>1,032,503.72</b>
Loans, general purposes	350,000.00	159,000.00	145,500.00	169,000.00
Loans, public service enterprises	75,000.00	—	—	65,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	17,009.52	—	65,798.08	—
Temporary loans (including revenue loans)	1,050,000.00	670,000.00	900,000.00	765,000.00
Unpaid warrants or orders, current year	—	—	72,220.82	32,017.94
Premiums	1,276.50	152.92	412.67	1,485.78
<b>Transfers</b>	<b>15,039.71</b>	<b>—</b>	<b>2,682.38</b>	<b>2,904.42</b>
From sinking funds	—	—	—	—
All other	15,039.71	—	2,682.38	2,904.42
<b>Refunds</b>	<b>11,473.74</b>	<b>4,654.89</b>	<b>22,434.47</b>	<b>8,242.46</b>
<b>Agency, trust, and investment</b>	<b>121,948.12</b>	<b>102,365.13</b>	<b>89,181.10</b>	<b>97,945.10</b>
Taxes and licenses for State	59,028.65	36,809.00	37,660.35	41,300.00
Taxes for county	56,483.41	54,961.03	35,673.73	44,476.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	3,881.86	8,450.50	14,687.22	9,843.90
All other	2,554.20	2,144.60	1,159.80	2,325.20
RECAPITULATION.				
Revenue and offsets to outlays	\$1,710,531.77	\$1,133,883.46	\$1,773,533.63	\$1,099,102.45
Premiums	1,276.50	152.92	412.67	1,485.78
Municipal indebtedness	1,492,009.52	829,000.00	1,183,518.90	1,031,017.94
Transfers and refunds	26,513.45	4,654.89	25,116.85	11,146.88
Agency, trust, and investment	121,948.12	102,365.13	89,181.10	97,945.10
<b>Total receipts</b>	<b>\$3,352,279.36</b>	<b>\$2,070,056.40</b>	<b>\$3,071,763.15</b>	<b>\$2,240,698.15</b>
Balance on hand, including funds	83,707.62	227,363.14	171,899.54	55,847.20
<b>GRAND TOTAL</b>	<b>\$3,435,986.98</b>	<b>\$2,297,419.54</b>	<b>\$3,243,662.69</b>	<b>\$2,296,545.35</b>



## Graded According to Population of 1935 — Continued.

PAYMENTS.	Gloucester POPULATION 24,164	North Adams POPULATION 22,085	Peabody POPULATION 22,082	Leominster POPULATION 21,894
<b>Maintenance</b>	<b>\$1,288,911.95</b>	<b>\$973,561.85</b>	<b>\$1,492,911.63</b>	<b>\$894,418.36</b>
Departmental	1,212,253.60	935,056.32	1,153,955.02	849,237.42
General government	84,264.63	51,800.38	64,906.43	40,167.52
Protection of persons and property	218,047.80	130,115.16	187,731.79	118,939.08
Health and sanitation	84,277.82	51,991.90	89,762.98	45,746.01
Highways	143,842.36	109,002.81	99,526.66	100,706.41
Charities	188,413.05	213,767.92	272,050.24	252,809.15
Soldiers' benefits	41,138.14	21,450.99	25,510.07	18,901.99
Schools	396,275.21	303,471.60	355,949.48	248,383.62
Libraries	1,000.00	20,866.44	2,876.88	14,287.48
Recreation	14,909.40	1,877.72	16,917.42	2,481.81
Pensions	12,272.62	9,892.37	13,161.62	936.00
Unclassified	27,812.47	20,819.03	25,561.45	5,878.35
Public service enterprises	74,377.80	29,306.89	528,345.90	35,653.25
Electric light	—	—	245,202.58	—
Water	74,377.80	27,897.21	81,568.42	34,969.56
All other	—	1,409.68	1,574.90	613.69
Cemeteries	2,280.65	9,198.64	10,610.71	9,597.69
Administration of trust funds	—	—	—	—
<b>Interest</b>	<b>85,909.80</b>	<b>34,447.04</b>	<b>47,451.32</b>	<b>59,091.95</b>
Loans, general purposes	50,455.74	29,014.51	39,906.32	37,050.64
Loans, public service enterprises	35,454.06	5,432.53	7,545.00	22,041.31
Loans, cemeteries	—	—	—	—
<b>Outlays</b>	<b>316,311.38</b>	<b>237,890.15</b>	<b>142,392.51</b>	<b>163,653.03</b>
Departmental	240,265.27	222,776.44	133,661.15	92,660.73
General government	35.00	—	—	—
Protection of persons and property	9,523.17	1,340.00	2,465.21	65.60
Health and sanitation	83,459.14	198,640.63	44,725.12	76,912.92
Highways	124,472.46	21,282.84	59,966.56	1,500.57
Charities	7,880.38	652.64	11,512.90	1,979.44
Schools	395.00	—	—	—
Libraries	—	—	—	—
Recreation	12,339.56	860.33	9,683.25	9,247.30
Unclassified	2,160.56	—	5,308.11	2,954.90
Public service enterprises	76,046.11	695.63	4,729.72	68,035.75
Electric light	—	—	2,570.70	—
Water	76,046.11	695.63	2,159.02	68,035.75
All other	—	—	—	—
Cemeteries	—	14,418.08	4,001.64	2,956.55
<b>Municipal indebtedness</b>	<b>1,447,315.60</b>	<b>848,427.04</b>	<b>1,364,740.18</b>	<b>942,711.07</b>
From sinking funds	—	—	—	—
From revenue and other sources	280,306.08	178,427.04	199,768.93	130,224.07
Bonds refunded, current year	17,009.52	—	65,798.08	—
Temporary loans (including revenue loans)	1,150,000.00	670,000.00	1,040,000.00	795,000.00
Warrants or orders, previous years	—	—	69,173.17	17,487.00
<b>Transfers</b>	<b>15,039.71</b>	<b>—</b>	<b>2,682.38</b>	<b>2,904.42</b>
To sinking funds from revenue	—	—	—	—
All other	15,039.71	—	2,682.38	2,904.42
<b>Refunds</b>	<b>11,473.74</b>	<b>4,654.89</b>	<b>22,434.47</b>	<b>8,242.46</b>
<b>Agency, trust, and investment</b>	<b>121,925.04</b>	<b>100,248.82</b>	<b>89,445.84</b>	<b>99,984.04</b>
Taxes and licenses for State	59,028.65	36,809.00	37,660.35	41,300.00
Taxes for county	56,483.41	54,961.03	35,673.73	44,476.00
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	3,858.78	6,363.59	14,900.36	11,881.04
All other	2,554.20	2,115.20	1,211.40	2,327.00
<b>RECAPITULATION.</b>				
Maintenance and interest	\$1,374,821.75	\$1,008,008.89	\$1,540,362.95	\$953,510.31
Permanent debt (except from sinking funds)	280,306.08	178,427.04	199,768.93	130,224.07
Sinking fund requirements from revenue	—	—	—	—
Outlays	316,311.38	237,890.15	142,392.51	163,653.03
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	17,009.52	—	65,798.08	—
Temporary loans	1,150,000.00	670,000.00	1,099,173.17	812,487.00
Transfers (except to sinking funds) and refunds	26,513.45	4,654.89	25,116.85	11,146.88
Agency, trust, and investment	121,925.04	100,248.82	89,445.84	99,984.04
<b>Total payments</b>	<b>\$3,286,897.22</b>	<b>\$2,199,229.79</b>	<b>\$3,162,058.33</b>	<b>\$2,171,005.33</b>
Balance on hand, including funds	149,099.76	98,189.75	81,604.86	125,540.02
<b>GRAND TOTAL</b>	<b>\$3,435,986.98</b>	<b>\$2,297,419.54</b>	<b>\$3,243,662.69</b>	<b>\$2,296,545.35</b>

<sup>1</sup>Includes \$20,000 paid from Federal grants for outlays.

TABLE I. — Summary of Financial Transactions. Cities

RECEIPTS.	Attleboro POPULATION 21,835	Gardner POPULATION 20,397	Woburn POPULATION 19,695	Westfield POPULATION 18,788
<b>REVENUE.</b>	<b>\$1,217,909.89</b>	<b>\$964,179.57</b>	<b>\$1,174,915.54</b>	<b>\$1,434,743.36</b>
<b>General</b>	<b>976,632.35</b>	<b>786,977.46</b>	<b>942,714.66</b>	<b>870,376.60</b>
Taxes . . . . .	937,717.55	757,438.15	886,876.01	809,167.34
Property, poll, and income	901,287.84	718,745.26	861,139.49	782,480.94
Corporation, bank, etc.	36,429.71	38,692.89	25,736.52	26,676.40
Licenses and permits	14,455.81	16,970.00	24,148.26	22,925.28
Fines and forfeits	8,555.67	2,476.00	678.40	3,334.20
Grants and gifts	15,923.42	10,093.31	31,011.99	34,959.78
For expenses	15,923.42	3,922.39	19,309.09	29,724.90
For outlays	—	6,170.92	11,702.90	5,234.88
All other	—	—	—	—
<b>Commercial</b>	<b>241,277.54</b>	<b>177,202.11</b>	<b>232,200.88</b>	<b>564,366.76</b>
Special assessments	3,017.18	6,710.59	—	484.79
To meet expenses	21.80	6,210.59	—	—
To meet outlays	2,995.38	500.00	—	484.79
Privileges	28,663.64	19,757.53	21,704.37	24,704.55
Departmental	54,339.23	58,542.96	103,768.23	65,521.69
General government	4,206.94	2,734.05	7,726.68	2,779.71
Protection of persons and property	286.60	2,724.01	385.22	368.93
Health and sanitation	2,146.18	4,327.29	23,860.24	2,980.00
Highways	—	258.20	381.80	225.98
Charities	42,377.82	34,430.58	50,557.26	24,840.03
Soldiers' benefits	1,273.95	340.00	2,816.50	1,056.16
Schools	1,583.62	10,503.79	17,656.13	33,186.38
Libraries	876.02	—	384.40	—
Recreation	15.00	3,151.04	—	—
Unclassified	1,573.10	74.00	—	84.50
Public service enterprises	110,292.00	75,646.54	72,017.57	453,717.90
Electric light	—	—	—	1,363,788.43
Water	110,292.00	75,646.54	72,017.57	84,929.47
All other	—	—	—	—
Cemeteries	—	4,180.48	10,108.59	9.06
Interest	44,965.49	12,364.01	24,602.12	19,928.77
On sinking funds	2,790.63	—	—	—
On trust and investment funds	29,968.57	6.92	5,215.30	90.69
All other	12,206.29	12,357.09	19,386.82	19,838.08
<b>NON-REVENUE.</b>	<b>\$955,000.02</b>	<b>\$622,506.09</b>	<b>\$1,244,936.58</b>	<b>\$601,706.92</b>
<b>Offsets to outlays</b>	<b>727.40</b>	<b>32,062.19</b>	<b>18,726.68</b>	<b>13,012.26</b>
Departmental	727.40	29,732.45	18,726.68	13,012.26
Public service enterprises	—	1,319.04	—	—
Cemeteries	—	1,010.70	—	—
<b>Municipal indebtedness</b>	<b>450,001.65</b>	<b>500,000.00</b>	<b>1,134,331.26</b>	<b>517,383.16</b>
Loans, general purposes	—	—	151,000.00	150,000.00
Loans, public service enterprises	—	—	—	10,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	83,331.26	56,759.66
Temporary loans (including revenue loans)	450,000.00	500,000.00	900,000.00	300,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	1.65	—	—	623.50
<b>Transfers</b>	<b>171,195.00</b>	<b>67.22</b>	<b>—</b>	<b>90.69</b>
From sinking funds	158,000.00	—	—	—
All other	13,195.00	67.22	—	90.69
<b>Refunds</b>	<b>3,401.06</b>	<b>2,847.59</b>	<b>9,840.53</b>	<b>1,380.31</b>
<b>Agency, trust, and investment</b>	<b>329,674.91</b>	<b>87,529.09</b>	<b>82,038.11</b>	<b>69,840.50</b>
Taxes and licenses for State	39,410.00	35,600.00	32,900.00	30,220.00
Taxes for county	31,704.76	38,338.00	31,219.93	31,110.32
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	255,206.35	11,804.29	16,471.98	6,958.97
All other	3,353.80	1,786.80	1,446.20	1,551.21
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$1,218,637.29	\$996,241.76	\$1,193,642.22	\$1,447,755.62
Premiums	1.65	—	—	623.50
Municipal indebtedness	450,000.00	500,000.00	1,134,331.26	516,759.66
Transfers and refunds	174,596.06	2,914.81	9,840.53	1,471.00
Agency, trust, and investment	329,674.91	87,529.09	82,038.11	69,840.50
<b>Total receipts</b>	<b>\$2,172,909.91</b>	<b>\$1,586,685.66</b>	<b>\$2,419,852.12</b>	<b>\$2,036,450.28</b>
Balance on hand, including funds	143,628.94	27,258.15	41,485.91	80,396.05
<b>GRAND TOTAL</b>	<b>\$2,316,538.85</b>	<b>\$1,613,943.81</b>	<b>\$2,461,338.03</b>	<b>\$2,116,846.33</b>

<sup>1</sup> Includes gas, amount not specified.<sup>2</sup> Includes \$8,000 from investment fund.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Attleboro POPULATION 21,835	Gardner POPULATION 20,397	Woburn POPULATION 19,695	Westfield POPULATION 18,788
Maintenance . . . . .	\$930,876.04	\$722,579.81	\$971,169.65	\$1,212,705.96
Departmental . . . . .	898,784.23	656,715.13	920,465.76	854,203.16
General government . . . . .	58,364.44	34,783.96	57,682.68	41,060.54
Protection of persons and property . . . . .	164,378.44	82,482.84	116,680.83	116,608.26
Health and sanitation . . . . .	40,316.27	62,698.69	48,680.44	38,933.23
Highways . . . . .	52,142.53	84,016.20	102,990.76	93,174.02
Charities . . . . .	200,520.64	110,517.43	213,531.76	120,281.00
Soldiers' benefits . . . . .	30,247.06	20,541.63	19,078.81	13,585.40
Schools . . . . .	302,979.82	206,580.12	280,445.73	377,118.31
Libraries . . . . .	20,284.35	10,000.00	21,866.72	22,275.00
Recreation . . . . .	15,098.04	18,926.02	14,907.03	5,222.53
Pensions . . . . .	6,082.58	8,088.76	11,507.80	2,007.50
Unclassified . . . . .	8,370.06	18,079.48	33,093.20	23,937.36
Public service enterprises . . . . .	31,547.31	58,137.83	40,643.04	358,010.78
Electric light . . . . .	—	—	—	1 318,003.58
Water . . . . .	31,547.31	58,137.83	40,643.04	40,007.20
All other . . . . .	—	—	—	—
Cemeteries . . . . .	—	7,726.85	10,060.85	492.03
Administration of trust funds . . . . .	544.50	—	—	—
Interest . . . . .	32,631.39	25,206.97	78,016.32	46,734.24
Loans, general purposes . . . . .	19,996.39	24,771.97	67,518.82	29,934.24
Loans, public service enterprises . . . . .	12,635.00	435.00	10,497.50	16,800.00
Loans, cemeteries . . . . .	—	—	—	—
Outlays . . . . .	79,524.81	86,271.11	131,678.49	131,622.09
Departmental . . . . .	52,409.18	67,375.88	120,051.90	83,246.16
General government . . . . .	—	1,000.00	—	—
Protection of persons and property . . . . .	3,248.83	16,259.15	263.77	2,714.88
Health and sanitation . . . . .	7,364.68	9,213.14	30,528.63	8,901.30
Highways . . . . .	38,136.36	22,071.95	47,475.06	60,772.95
Charities . . . . .	—	2,646.56	—	—
Schools . . . . .	2,450.27	5,981.25	11,485.83	—
Libraries . . . . .	60.25	—	—	—
Recreation . . . . .	1,148.79	8,806.31	30,298.61	10,857.03
Unclassified . . . . .	—	1,395.52	—	—
Public service enterprises . . . . .	27,116.63	16,749.56	11,626.59	48,375.93
Electric light . . . . .	—	—	—	1 33,813.62
Water . . . . .	27,116.63	16,749.56	11,626.59	14,562.31
All other . . . . .	—	—	—	—
Cemeteries . . . . .	—	2,147.67	—	—
Municipal indebtedness . . . . .	719,500.00	587,301.34	1,032,210.72	590,147.07
From sinking funds . . . . .	2 158,000.00	—	—	—
From revenue and other sources . . . . .	111,500.00	87,301.34	208,879.46	233,387.41
Bonds refunded, current year . . . . .	—	—	83,331.26	56,759.66
Temporary loans (including revenue loans) . . . . .	450,000.00	500,000.00	740,000.00	300,000.00
Warrants or orders, previous years . . . . .	—	—	—	—
Transfers . . . . .	171,195.00	67.22	—	90.69
To sinking funds from revenue . . . . .	10,000.00	—	—	—
All other . . . . .	161,195.00	67.22	—	90.69
Refunds . . . . .	3,401.06	2,847.59	9,840.53	1,380.31
Agency, trust, and investment . . . . .	189,966.52	87,481.01	82,087.26	69,033.51
Taxes and licenses for State . . . . .	39,410.00	35,600.00	32,900.00	30,220.00
Taxes for county . . . . .	31,704.76	38,338.00	31,219.93	31,110.32
Expenditures for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	115,497.96	11,756.21	16,534.93	6,229.24
All other . . . . .	3,353.80	1,786.80	1,432.40	1,473.95
RECAPITULATION.				
Maintenance and interest . . . . .	\$963,507.43	\$747,786.78	\$1,049,183.97	\$1,259,440.20
Permanent debt (except from sinking funds) . . . . .	111,500.00	87,301.34	208,879.46	233,387.41
Sinking fund requirements from revenue . . . . .	10,000.00	—	—	—
Outlays . . . . .	79,524.81	86,271.11	131,678.49	131,622.09
Permanent debt from sinking funds . . . . .	2 158,000.00	—	—	—
Bonds refunded, current year . . . . .	—	—	83,331.26	56,759.66
Temporary loans . . . . .	450,000.00	500,000.00	740,000.00	300,000.00
Transfers (except to sinking funds) and refunds . . . . .	164,596.06	2,914.81	9,840.53	1,471.00
Agency, trust, and investment . . . . .	189,966.52	87,481.01	82,087.26	69,033.51
Total payments . . . . .	\$2,127,094.82	\$1,511,755.05	\$2,305,002.97	\$2,051,713.87
Balance on hand, including funds . . . . .	189,444.03	102,188.76	156,335.06	65,132.50
GRAND TOTAL . . . . .	\$2,316,538.85	\$1,613,943.81	\$2,461,338.03	\$2,116,846.37

1 Includes gas, amount not specified.  
2 Includes \$8,000 from investment fund.



TABLE I. — *Summary of Financial Transactions.* Cities

RECEIPTS.		Marlborough POPULATION 15,781	Newburyport POPULATION 14,815
REVENUE.		\$753,195.04	\$698,183.97
General . . . . .		596,242.73	545,462.95
Taxes . . . . .		558,580.92	519,376.01
Property, poll, and income . . . . .		548,224.11	506,096.19
Corporation, bank, etc. . . . .		10,356.81	13,279.82
Licenses and permits . . . . .		21,028.00	13,849.18
Fines and forfeits . . . . .		828.38	1,646.51
Grants and gifts . . . . .		15,805.43	10,501.25
For expenses . . . . .		4,095.94	6,968.43
For outlays . . . . .		11,709.49	3,622.82
All other . . . . .		—	—
Commercial . . . . .		156,952.31	152,721.02
Special assessments . . . . .		67.90	20.84
To meet expenses . . . . .		—	20.94
To meet outlays . . . . .		67.30	—
Privileges . . . . .		15,616.09	16,041.05
Departmental . . . . .		63,172.99	43,050.82
General government . . . . .		4,161.40	2,022.70
Protection of persons and property . . . . .		1,903.68	3,534.01
Health and sanitation . . . . .		15,555.35	1,831.82
Highways . . . . .		3,034.20	60.00
Charities . . . . .		24,119.88	29,248.70
Soldiers' benefits . . . . .		3,522.00	2,927.50
Schools . . . . .		10,485.50	2,646.43
Libraries . . . . .		236.76	747.16
Recreation . . . . .		—	32.50
Unclassified . . . . .		154.22	—
Public service enterprises . . . . .		59,882.40	75,207.15
Electric light . . . . .		—	—
Water . . . . .		59,882.40	72,124.17
All other . . . . .		—	3,082.98
Cemeteries . . . . .		1,881.34	110.00
Interest . . . . .		16,332.19	18,291.06
On sinking funds . . . . .		—	—
On trust and investment funds . . . . .		1,254.98	9,143.60
All other . . . . .		15,077.21	9,147.46
NON-REVENUE.		\$790,176.40	\$1,098,514.95
Offsets to outlays . . . . .		4,184.09	557.46
Departmental . . . . .		1,540.09	557.46
Public service enterprises . . . . .		2,644.00	—
Cemeteries . . . . .		—	—
Municipal indebtedness . . . . .		715,606.21	989,705.10
Loans, general purposes . . . . .		31,000.00	484,985.80
Loans, public service enterprises . . . . .		67,000.00	3,000.00
Loans, cemeteries . . . . .		—	—
Bonds refunded, current year . . . . .		12,606.21	—
Temporary loans (including revenue loans) . . . . .		605,000.00	500,000.00
Unpaid warrants or orders, current year . . . . .		—	1,719.30
Premiums . . . . .		—	—
Transfers . . . . .		6,487.43	50,955.78
From sinking funds . . . . .		—	—
All other . . . . .		6,487.43	50,955.78
Refunds . . . . .		1,951.26	1,785.02
Agency, trust, and investment . . . . .		61,947.41	55,511.59
Taxes and licenses for State . . . . .		25,700.00	20,900.00
Taxes for county . . . . .		24,387.60	20,042.50
Reimbursements for grade crossings . . . . .		—	—
Sinking and other permanent funds . . . . .		10,347.81	13,598.09
All other . . . . .		1,612.00	971.00
RECAPITULATION.			
Revenue and offsets to outlays . . . . .		\$757,379.13	\$698,741.43
Premiums . . . . .		—	1,719.30
Municipal indebtedness . . . . .		715,606.21	987,985.80
Transfers and refunds . . . . .		8,438.69	52,740.80
Agency, trust, and investment . . . . .		61,947.41	55,511.59
Total receipts . . . . .		\$1,543,371.44	\$1,796,698.92
Balance on hand, including funds . . . . .		56,672.75	120,603.80
GRAND TOTAL . . . . .		\$1,600,044.19	\$1,917,302.72



## Graded According to Population of 1935 — Continued.

PAYMENTS.		Marlborough POPULATION 15,781	Newburyport POPULATION 14,815
<b>Maintenance</b>		<b>\$585,164.96</b>	<b>\$707,648.05</b>
<i>Departmental</i>		<i>559,902.95</i>	<i>650,569.15</i>
General government		38,073.02	31,157.30
Protection of persons and property		84,003.36	82,510.08
Health and sanitation		31,647.76	36,796.97
Highways		87,254.07	71,921.86
Charities		103,828.23	169,588.95
Soldiers' benefits		21,807.00	43,167.25
Schools		191,610.73	177,400.43
Libraries		9,713.73	17,125.42
Recreation		3,442.22	6,221.04
Pensions		2,007.00	1,650.00
Unclassified		6,515.83	13,029.85
<i>Public service enterprises</i>		<i>21,495.45</i>	<i>56,799.37</i>
Electric light		—	—
Water		21,495.45	43,750.14
All other		—	13,049.23
Cemeteries		3,766.56	268.53
Administration of trust funds		—	11.00
<b>Interest</b>		<b>29,561.48</b>	<b>16,699.75</b>
<i>Loans, general purposes</i>		<i>27,522.38</i>	<i>13,692.25</i>
<i>Loans, public service enterprises</i>		<i>2,039.10</i>	<i>3,007.60</i>
<i>Loans, cemeteries</i>		<i>—</i>	<i>—</i>
<b>Outlays</b>		<b>124,715.77</b>	<b>86,572.73</b>
<i>Departmental</i>		<i>54,791.81</i>	<i>61,449.33</i>
General government		—	2,334.00
Protection of persons and property		19,263.20	121.72
Health and sanitation		1,205.49	512.19
Highways		32,823.12	9,219.28
Charities		—	—
Schools		—	47,691.26
Libraries		—	428.33
Recreation		1,500.00	1,142.55
Unclassified		—	—
<i>Public service enterprises</i>		<i>60,923.96</i>	<i>24,228.51</i>
Electric light		—	—
Water		69,923.96	17,729.09
All other		—	6,499.42
Cemeteries		—	804.89
<b>Municipal indebtedness</b>		<b>697,206.37</b>	<b>587,960.00</b>
<i>From sinking funds</i>		<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>		<i>129,600.16</i>	<i>87,960.00</i>
<i>Bonds refunded, current year</i>		<i>12,606.21</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>555,000.00</i>	<i>500,000.00</i>
<i>Warrants or orders, previous years</i>		<i>—</i>	<i>—</i>
<b>Transfers</b>		<b>6,487.43</b>	<b>50,955.78</b>
<i>To sinking funds from revenue</i>		<i>—</i>	<i>—</i>
<i>All other</i>		<i>6,487.43</i>	<i>50,955.78</i>
<b>Refunds</b>		<b>1,951.26</b>	<b>1,785.02</b>
<b>Agency, trust, and investment</b>		<b>68,610.44</b>	<b>56,589.25</b>
<i>Taxes and licenses for State</i>		<i>25,700.00</i>	<i>20,900.00</i>
<i>Taxes for county</i>		<i>24,387.60</i>	<i>20,042.50</i>
<i>Expenditures for grade crossings</i>		<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>		<i>16,997.64</i>	<i>14,679.35</i>
<i>All other</i>		<i>1,525.20</i>	<i>967.40</i>
<b>RECAPITULATION.</b>			
Maintenance and interest		\$614,726.44	\$724,347.80
Permanent debt (except from sinking funds)		<sup>1</sup> 129,600.16	87,960.00
Sinking fund requirements from revenue		—	—
Outlays		124,715.77	86,572.73
Permanent debt from sinking funds		—	—
Bonds refunded, current year		12,606.21	—
Temporary loans		555,000.00	500,000.00
Transfers (except to sinking funds) and refunds		8,438.69	52,740.80
Agency, trust, and investment		68,610.44	56,589.25
<b>Total payments</b>		<b>\$1,513,697.71</b>	<b>\$1,508,210.58</b>
<i>Balance on hand, including funds</i>		<i>86,346.48</i>	<i>409,092.14</i>
<b>GRAND TOTAL</b>		<b>\$1,600,044.19</b>	<b>\$1,917,302.72</b>

<sup>1</sup>Includes \$6,000 paid from Federal grants for outlays.

TABLE I. — Summary of Financial Transactions. Cities

AGGREGATE RECEIPTS (39 CITIES).		POPULATION 2,975,790
REVENUE.		\$222,665,683.85
<b>General</b>		<b>178,343,780.17</b>
<i>Taxes</i>		<i>167,738,953.32</i>
Property, poll, and income		161,761,746.47
Corporation, bank, etc.		5,977,206.85
<i>Licenses and permits</i>		<i>4,712,341.61</i>
<i>Fines and forfeits</i>		<i>358,142.64</i>
<i>Grants and gifts</i>		<i>5,526,937.06</i>
For expenses		2,438,633.95
For outlays		3,088,303.11
<i>All other</i>		<i>7,405.54</i>
<b>Commercial</b>		<b>44,321,903.68</b>
<i>Special assessments</i>		<i>1,230,645.58</i>
To meet expenses		694,307.71
To meet outlays		536,337.87
<i>Privileges</i>		<i>3,024,859.74</i>
<i>Departmental</i>		<i>113,040,370.67</i>
General government		483,283.92
Protection of persons and property		168,524.76
Health and sanitation		924,613.21
Highways		132,537.77
Charities		9,244,705.45
Soldiers' benefits		313,371.38
Schools		1,348,116.46
Libraries		68,658.17
Recreation		253,189.78
Unclassified		1103,369.77
<i>Public service enterprises</i>		<i>20,850,366.16</i>
Electric light		23,056,024.10
Water		13,595,946.50
All other		4,198,395.56
<i>Cemeteries</i>		<i>601,277.59</i>
<i>Interest</i>		<i>5,574,383.94</i>
On sinking funds		1,523,583.26
On trust and investment funds		1,113,526.99
All other		2,937,273.69
NON-REVENUE.		\$227,231,080.45
<b>Offsets to outlays</b>		<b>969,626.52</b>
<i>Departmental</i>		<i>812,826.78</i>
<i>Public service enterprises</i>		<i>155,789.04</i>
<i>Cemeteries</i>		<i>1,010.70</i>
<b>Municipal indebtedness</b>		<b>179,110,542.76</b>
<i>Loans, general purposes</i>		<i>33,805,525.80</i>
<i>Loans, public service enterprises</i>		<i>2,184,000.00</i>
<i>Loans, cemeteries</i>		<i>—</i>
<i>Bonds refunded, current year</i>		<i>3,952,931.52</i>
<i>Temporary loans (including revenue loans)</i>		<i>137,368,516.89</i>
<i>Unpaid warrants or orders, current year</i>		<i>1,730,217.41</i>
<i>Premiums</i>		<i>69,051.14</i>
<b>Transfers</b>		<b>10,476,893.46</b>
<i>From sinking funds</i>		<i>6,695,227.09</i>
<i>All other</i>		<i>3,781,666.37</i>
<b>Refunds</b>		<b>2,475,828.59</b>
<b>Agency, trust, and investment</b>		<b>34,198,189.12</b>
<i>Taxes and licenses for State</i>		<i>6,986,472.33</i>
<i>Taxes for county</i>		<i>7,660,284.82</i>
<i>Reimbursements for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>19,393,133.70</i>
<i>All other</i>		<i>158,298.27</i>
RECAPITULATION.		
Revenue and offsets to outlays		\$223,635,310.37
Premiums		69,051.14
Municipal indebtedness		179,041,491.62
Transfers and refunds		12,952,722.05
Agency, trust, and investment		34,198,189.12
<b>Total receipts</b>		<b>\$449,896,764.30</b>
Balance on hand, including funds		29,196,860.79
<b>GRAND TOTAL</b>		<b>\$479,093,625.09</b>

<sup>1</sup> Includes \$59.27 from administration of trust funds.<sup>2</sup> Includes gas. See footnotes on pages 12 and 22.<sup>3</sup> Includes \$26,290 applied to payment of interest on loans.<sup>4</sup> Includes \$8,000 from investment fund.

## Graded According to Population of 1935 — Concluded.

AGGREGATE PAYMENTS (39 CITIES).		POPULATION 2,975,790
<b>Maintenance</b>		<b>\$183,511,306.00</b>
<i>Departmental</i>		<i>172,793,596.86</i>
General government		7,048,352.79
Protection of persons and property		27,589,917.22
Health and sanitation		13,520,941.39
Highways		13,264,481.10
Charities		39,983,947.88
Soldiers' benefits		4,032,587.69
Schools		50,920,518.76
Libraries		2,836,780.17
Recreation		4,498,027.05
Pensions		4,797,068.56
Unclassified		4,300,973.75
<i>Public service enterprises</i>		<i>9,713,694.46</i>
Electric light		<sup>1</sup> 2,051,520.35
Water		6,463,286.95
All other		1,198,887.16
<i>Cemeteries</i>		<i>815,002.18</i>
<i>Administration of trust funds</i>		<i>189,013.00</i>
<b>Interest</b>		<b>15,776,786.46</b>
<i>Loans, general purposes</i>		<i><sup>2</sup> 9,443,570.19</i>
<i>Loans, public service enterprises</i>		<i>6,332,363.77</i>
<i>Loans, cemeteries</i>		<i>862.50</i>
<b>Outlays</b>		<b>20,866,893.10</b>
<i>Departmental</i>		<i>16,733,537.77</i>
General government		50,477.65
Protection of persons and property		409,331.43
Health and sanitation		4,336,127.32
Highways		6,535,309.49
Charities		1,338,714.67
Schools		3,257,734.49
Libraries		22,524.41
Recreation		633,306.51
Unclassified		150,011.80
<i>Public service enterprises</i>		<i>3,972,530.31</i>
Electric light		<sup>1</sup> 303,628.70
Water		2,628,866.78
All other		1,040,034.83
<i>Cemeteries</i>		<i>160,825.02</i>
<b>Municipal indebtedness</b>		<b>185,857,572.67</b>
<i>From sinking funds</i>		<i><sup>3</sup> 6,695,227.09</i>
<i>From revenue and other sources</i>		<i><sup>4</sup> 35,812,912.99</i>
<i>Bonds refunded, current year</i>		<i>3,952,931.52</i>
<i>Temporary loans (including revenue loans)</i>		<i>137,364,819.95</i>
<i>Warrants or orders, previous years</i>		<i>2,131,681.12</i>
<b>Transfers</b>		<b>10,476,893.46</b>
<i>To sinking funds from revenue</i>		<i>1,056,247.90</i>
<i>All other</i>		<i>9,420,645.56</i>
<b>Refunds</b>		<b>2,475,828.59</b>
<b>Agency, trust, and investment</b>		<b>28,123,466.72</b>
<i>Taxes and licenses for State</i>		<i>6,986,472.33</i>
<i>Taxes for county</i>		<i>7,660,284.82</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>13,307,725.81</i>
<i>All other</i>		<i>168,983.76</i>
<b>RECAPITULATION.</b>		
Maintenance and interest		\$199,288,092.46
Permanent debt (except from sinking funds)		<sup>4</sup> 35,812,912.99
Sinking fund requirements from revenue		1,056,247.90
Outlays		20,866,893.10
Permanent debt from sinking funds		<sup>3</sup> 6,695,227.09
Bonds refunded, current year		3,952,931.52
Temporary loans		139,396,501.07
Transfers (except to sinking funds) and refunds		11,896,474.15
Agency, trust, and investment		28,123,466.72
<b>Total payments</b>		<b>\$447,088,747.00</b>
Balance on hand, including funds		32,004,878.09
<b>GRAND TOTAL</b>		<b>\$479,093,625.09</b>

<sup>1</sup> Includes gas. See footnotes on pages 13 and 23.<sup>2</sup> Includes \$71,929.56 paid from Federal grants for outlays.<sup>3</sup> Includes serial payments amounting to \$646,227.09 and \$8,000 from investment fund.<sup>4</sup> Includes \$41,000 paid from Federal grants for outlays.





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**DIVISION B**

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**RECEIPTS FROM REVENUE**

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TABLE II. — General Revenue.

CITIES.	Population of 1935	A TOTAL RECEIPTS	B. TAXES			C. LICENSES AND PERMITS			
			Property, Poll, and Income	FROM STATE		LICENSES		PERMITS	
				Corporation	Bank	Soldiers' Exemption	Liquor		All Other
BOSTON	817,713	\$61,981,082.34	\$56,250,432.03	\$1,927,931.57	—	\$1,499,149.00	\$176,702.26	\$14,528.00	\$55,833.51
WORCESTER	190,471	12,308,187.92	10,816,181.17	412,267.83	—	396,726.08	27,043.00	3,326.00	1,272.50
SPRINGFIELD	149,642	10,693,895.57	9,113,156.68	434,673.92	8.13	309,374.89	27,100.77	2,438.00	5,192.40
CAMBRIDGE	118,075	7,834,209.17	7,213,072.21	366,733.32	—	143,595.00	14,786.09	2,446.00	7,707.67
FALL RIVER	117,414	4,936,498.52	4,450,985.27	211,621.22	—	109,709.00	12,413.12	2,098.00	—
NEW BEDFORD	110,022	5,257,048.54	4,429,225.80	266,370.22	.25	188,893.00	9,006.34	1,826.00	3,160.10
LYNN	100,909	5,420,507.97	5,002,631.61	195,686.81	—	115,599.00	18,048.90	1,826.00	3,251.00
SOMERVILLE	100,773	4,937,140.43	4,513,728.86	107,978.19	—	73,160.41	15,257.24	1,842.32	5,206.50
LOWELL	100,114	4,453,722.93	4,016,472.68	174,366.45	—	97,575.00	12,053.62	1,642.00	—
LAWRENCE	86,785	4,407,112.00	3,962,375.06	252,466.64	—	94,154.52	8,333.36	1,692.00	811.50
QUINCY	76,909	4,613,764.62	4,266,544.67	84,442.47	—	71,770.00	7,872.50	1,388.00	3,272.50
NEWTON	66,144	4,886,662.86	4,551,115.93	40,932.73	—	42,114.01	9,200.68	1,382.00	906.00
BROCKTON	62,407	3,261,435.11	3,043,466.27	124,777.01	1.82	60,080.00	8,356.55	1,228.00	638.50
MEDFORD	61,444	3,102,929.75	2,979,966.75	30,943.70	—	27,387.37	4,430.00	1,284.00	931.30
MALDEN	57,277	2,645,931.26	2,526,272.52	63,621.43	20.68	35,741.25	3,346.35	1,134.00	2,227.25
HOLYOKE	56,139	3,050,519.83	2,666,337.27	189,583.30	.53	116,224.10	10,999.89	902.00	—
HAVERHILL	49,516	2,280,257.03	2,126,414.92	50,123.64	—	42,889.19	6,135.75	592.00	554.00
PITTSFIELD	47,516	2,580,499.78	2,389,864.38	89,273.91	—	56,264.00	9,526.17	542.00	271.00
EVERETT	47,228	2,667,935.52	2,505,001.71	87,527.14	—	55,887.00	3,035.00	1,046.00	1,329.75
SALEM	43,472	2,132,494.81	1,955,457.62	89,800.01	—	46,443.00	5,056.40	742.00	148.50
CHELSEA	42,673	2,231,897.01	2,088,837.26	65,169.19	—	40,520.58	4,459.85	914.00	1,737.73
CHICOPPEE	41,952	2,051,289.90	1,881,841.23	77,258.61	—	30,766.00	8,872.01	661.00	1,714.00
FITCHBURG	41,700	1,913,498.42	1,764,451.03	71,341.46	104.58	39,927.00	3,927.00	798.00	—
WALTHAM	40,557	2,167,448.00	2,003,163.08	52,214.53	—	50,125.06	4,634.51	714.00	—
TAUNTON	37,431	1,768,218.23	1,617,710.68	48,003.06	17.81	34,161.00	8,630.55	682.00	2,011.87
REVERE	35,319	1,866,721.16	1,798,742.52	15,071.82	—	25,017.00	2,692.45	396.00	—
BEVERLY	25,871	1,570,164.22	1,445,726.13	58,491.06	134.14	44,856.00	2,347.80	438.00	—
NORTHAMPTON	24,525	1,020,444.49	891,109.11	28,851.84	—	50,221.00	2,030.05	414.00	740.00
MELROSE	24,256	1,366,543.49	1,342,296.84	13,204.01	4.50	53,091.67	6,202.00	350.00	298.00
GLOUCESTER	24,164	1,372,788.87	1,228,116.33	41,166.76	27.71	16,753.00	1,710.90	362.00	74.00
NORTH ADAMS	22,085	944,798.17	781,448.23	50,495.35	—	16,251.81	2,066.50	410.00	208.50
PEABODY	22,082	1,095,867.53	940,280.92	64,899.66	—	11,863.00	356.00	336.00	342.50
LEONISTON	21,894	851,855.88	782,185.87	35,903.16	—	12,891.00	1,925.81	458.00	189.00
ATTLEBORO	21,835	976,632.35	901,287.84	36,283.13	—	3,637.00	3,637.00	402.00	40.00
GARDNER	20,397	786,977.46	718,745.26	38,692.26	.63	12,894.01	1,298.50	390.00	165.75
WOBURN	19,695	942,714.66	861,139.49	25,300.08	436.44	22,294.01	5,123.38	274.00	207.90
WESTFIELD	18,788	870,376.60	782,480.94	26,654.03	—	19,763.00	977.00	268.00	20.00
MARLBOROUGH	15,781	596,242.73	548,224.11	10,263.01	93.80	12,489.94	1,161.24	198.00	—
NEWBURYPORT	14,815	545,462.95	506,096.19	12,978.93	—	—	—	—	—
39 Cities	2,975,790	\$178,343,780.17	\$161,761,746.47	\$5,973,365.46	\$336.46	\$4,108,223.03	\$451,263.03	\$52,392.32	\$100,463.23

TABLE II. — General Revenue — Concluded.

CITIES.	Population of 1935	D. FINES AND FORFEITS		E. GRANTS AND GIFTS				F		
		Court Fines	Department Penalties and Contract Violations	FOR EXPENSES FROM—		County, Dog Licenses	Individuals	FOR OUTLAYS FROM—		
				Federal Government	STATE			Federal Government	State	Other General Revenue
					Education	All Other				
Boston . . . . .	817,713	\$150,245.13	—	\$62,330.61	1 \$589,379.91	\$92,068.67	\$26,633.75	\$440,248.00	\$166.00	\$1,351.00
Worcester . . . . .	190,471	14,209.67	\$705.00	27,135.16	129,898.30	16,100.00	8,561.56	79,736.60	—	—
Springfield . . . . .	149,642	29,600.46	—	14,263.13	55,892.49	14,780.50	11,631.99	73,201.67	2,579.31	—
Cambridge . . . . .	118,075	9,628.76	—	861.92	12,057.41	9,632.00	2,183.49	47,703.29	—	3.73
Fall River . . . . .	117,414	7,647.26	—	7,692.11	23,564.82	7,335.50	3,428.49	—	—	165.08
New Bedford . . . . .	110,022	19,207.59	102.00	15,919.74	61,854.61	6,580.00	5,197.31	32,588.00	—	2,578.62
Lynn . . . . .	87,119.90	8,719.90	—	3,190.70	22,559.21	7,388.50	2,933.56	36,592.16	—	—
Somerville . . . . .	100,779	6,467.00	396.00	4,356.69	24,210.71	6,359.50	3,295.99	31,495.94	—	—
Lowell . . . . .	100,114	6,090.95	—	9,123.78	56,096.53	6,733.00	3,604.25	28,393.17	—	—
Lawrence . . . . .	86,785	5,029.19	—	6,264.45	23,000.59	5,988.00	581.24	41,240.58	—	8.00
Quincy . . . . .	76,909	4,981.45	—	3,224.35	17,422.83	6,461.00	3,317.97	18,166.70	—	1,002.86
Newton . . . . .	66,144	3,948.12	81.00	5,943.42	26,973.99	7,906.50	6,567.16	31,998.65	—	250.00
Brockton . . . . .	62,407	4,361.62	984.00	1,746.94	5,609.56	4,158.00	5,397.66	156,969.74	—	—
Medford . . . . .	61,444	3,332.05	796.00	3,244.03	20,641.22	5,445.50	3,284.36	21,026.20	—	—
Malden . . . . .	57,977	2,139.22	—	—	4,265.59	3,815.00	2,759.20	—	—	—
Holyoke . . . . .	56,139	8,710.35	—	3,327.59	25,867.71	4,501.00	1,713.91	22,291.58	—	—
Haverhill . . . . .	49,516	6,358.80	—	4,307.04	13,141.98	3,985.50	2,687.93	14,755.94	—	—
Pittsfield . . . . .	47,516	8,017.69	—	1,187.51	3,059.93	3,304.00	2,823.85	16,363.34	—	—
Everett . . . . .	47,228	3,229.62	—	2,897.17	13,911.43	3,776.50	2,271.54	18,703.43	—	.09
Salem . . . . .	43,472	2,428.86	—	3,879.78	6,080.69	3,076.50	1,536.55	—	—	—
Chelsea . . . . .	42,673	771.39	133.00	—	6,029.05	2,646.00	1,039.45	—	—	—
Chicago . . . . .	41,952	6,610.50	52.99	4,310.01	20,735.65	2,229.50	1,920.37	13,104.54	—	—
Fitchburg . . . . .	41,700	6,039.30	—	2,105.04	8,885.75	2,751.00	2,83.00	11,041.79	—	—
Waltham . . . . .	40,537	3,594.19	25.00	4,168.87	13,826.29	2,982.00	2,452.33	13,624.56	—	—
Taunton . . . . .	37,431	1,590.54	—	1,612.38	3,911.44	2,016.00	1,594.71	38,022.33	—	—
Revere . . . . .	35,319	980.66	—	—	1,598.57	1,988.00	2,322.80	24,871.78	—	1,388.60
Beverly . . . . .	16,900.65	—	—	5,024.20	16,314.34	2,264.50	844.87	9,984.41	—	36.00
Northampton . . . . .	25,871	—	76.00	5,557.76	20,888.11	1,435.00	1,727.22	11,215.13	—	339.47
Melrose . . . . .	24,525	3,479.53	—	—	1,502.36	2,860.00	2,229.00	7,106.96	—	23.54
North Adams . . . . .	24,256	260.45	—	847.63	1,124.84	2,061.50	1,450.31	—	—	—
Gloucester . . . . .	22,082	1,628.52	—	699.33	3,180.56	1,288.00	1,357.57	10,209.76	—	—
Peabody . . . . .	22,084	1,972.45	—	847.63	1,073.95	1,302.00	549.34	6,378.93	—	—
Leominster . . . . .	21,894	1,530.35	—	787.02	2,992.73	1,445.50	1,931.83	6,448.26	—	258.55
Attleboro . . . . .	21,825	8,555.57	—	10,570.70	1,096.53	1,379.00	1,483.37	7,158.96	—	—
Gardner . . . . .	20,397	2,476.00	—	—	1,193.02	1,246.00	2,257.19	—	—	—
Woburn . . . . .	19,695	6,678.40	—	—	1,325.77	1,151.50	1,061.10	6,170.92	—	—
Westfield . . . . .	18,788	3,334.20	—	2,270.11	13,764.93	2,257.00	1,711.22	5,702.90	—	—
Marlborough . . . . .	15,781	828.38	—	—	1,882.31	899.50	1,314.13	5,234.88	—	—
Newburyport . . . . .	14,815	1,571.48	75.03	—	325.67	731.50	497.93	11,709.49	3,622.82	—
39 Cities . . . . .	2,975,790	\$354,475.98	\$3,666.66	\$218,849.17	\$1,259,141.38	\$254,328.67	\$129,419.52	\$2,007,087.62	\$1,078,470.18	\$7,405.54

\* Includes \$255,295.56 reimbursement from State on account of teachers' pensions.

\* Includes \$1,000 reimbursement from State on account of teachers' pensions.

TABLE III. — Commercial Revenue.

CITIES.	Popu- lation of 1935	A		B. SPECIAL ASSESSMENTS			C. PRIVILEGES		D			
		TOTAL RECEIPTS	FOR EXPENSES			FOR OUTLAYS		Motor Vehicle Excise Tax		All Other		
			Street Sprinkling	Moth. Extermi- nation	Sewers	All Other	Sidewalks and Curbing				Sewers	
BOSTON	817,713	\$16,434,942.92	—	\$6,861.00	\$79,389.34	\$426,644.12	\$80,673.62	—	—	\$502,269.75	\$59,379.50	\$3,744,579.41
WORCESTER	190,471	2,901,618.25	\$22,675.70	532.38	—	9,167.91	4,803.11	—	—	244,376.20	—	1,274,570.02
SPRINGFIELD	149,642	2,808,678.04	—	—	—	5,770.55	4,803.11	\$11,225.54	—	230,353.34	7,580.25	1,270,226.43
CAMBRIDGE	118,075	1,264,965.29	—	—	—	—	791.31	2,924.28	—	133,978.89	323.00	2,375,329.23
FALL RIVER	117,414	839,781.59	—	—	—	—	—	—	—	93,039.97	75.00	256,190.65
NEW BEDFORD	110,022	963,865.90	—	—	530.86	2,910.99	—	—	—	100,247.74	—	350,223.39
LYNN	100,909	1,103,212.39	14,364.78	—	4,917.53	—	—	—	—	98,305.68	—	386,224.94
SONERVILLE	100,773	1,080,042.49	—	—	—	—	—	—	—	91,405.93	—	422,890.57
LOVELL	100,114	743,042.28	—	474.15	—	—	84.80	—	—	79,338.84	—	261,081.84
LAWRENCE	86,755	498,032.05	—	—	—	—	—	—	—	73,985.61	—	137,457.20
QUINCY	76,909	1,208,832.11	—	880.96	615.40	6,469.77	17,691.58	3,391.82	—	115,515.19	—	417,179.69
NEWTON	66,144	1,075,078.10	—	1,586.58	—	—	42,569.75	9,401.43	—	171,159.08	—	233,281.39
BROCKTON	62,407	845,538.10	—	—	—	—	3,201.31	8,133.02	—	83,723.25	—	379,594.84
MEDFORD	61,414	832,078.16	—	780.45	—	—	12,374.64	8,838.74	—	53,058.92	—	166,416.15
MALDEN	57,277	608,594.38	—	—	—	20,874.01	15,310.30	661.23	—	79,083.16	—	390,845.55
HOLYOKE	56,139	1,087,320.79	60.66	—	311.25	3,837.65	—	18,100.00	9,465.06	53,058.92	326.25	153,861.84
HAVERHILL	49,516	602,637.36	30,198.48	305.42	1,942.93	760.35	5,525.37	2,262.05	—	56,951.08	—	302,563.41
PITTSFIELD	47,516	495,814.04	—	—	—	10,024.41	576.20	—	—	55,351.33	—	174,963.79
EVERETT	47,228	590,248.44	—	11.38	—	4,798.07	443.10	185.75	—	32,848.78	2,012.50	301,331.78
SALEM	43,472	479,439.64	263.12	—	—	—	—	—	—	43,478.84	—	199,186.36
CHELSEA	42,673	497,506.86	8,639.07	—	—	—	—	—	—	25,894.01	200.00	231,132.85
CHICOPEE	41,952	807,737.05	—	—	2.00	—	—	—	—	29,892.50	—	94,795.03
FITCHBURG	41,700	579,603.97	—	33.90	—	—	1,035.61	3,837.70	313.69	45,970.69	—	327,939.40
WALTHAM	40,557	458,805.39	—	233.40	—	—	8,642.72	1,786.63	12,307.07	50,043.54	—	172,538.75
TAUNTON	37,431	1,017,357.69	—	—	—	49.47	1,320.01	—	—	47,991.54	320.00	109,023.03
REVERE	35,871	280,661.23	—	—	—	3,218.25	—	—	—	20,673.17	—	108,742.13
BEVERLY	35,319	270,038.60	—	—	—	—	11,570.76	291.67	—	37,406.06	—	105,592.86
NORTHAMPTON	24,525	259,401.33	—	—	—	—	8,296.64	1,381.43	—	34,406.97	—	84,067.79
MELROSE	24,256	291,726.01	—	—	—	—	405.00	—	—	41,639.21	—	57,104.01
GROUETTER	24,104	324,577.75	—	—	—	—	—	—	—	25,161.56	—	74,198.62
NORTH ADAMS	22,085	186,476.60	—	—	—	—	—	—	—	25,179.90	—	50,938.92
PEABODY	22,082	715,394.60	—	—	1,829.97	—	3,102.49	2,553.02	—	25,741.74	—	142,567.96
LEOMINSTER	21,894	244,243.57	—	—	—	68.36	535.54	2,459.84	—	25,111.39	—	82,332.92
ATTLEBORO	21,835	241,277.54	—	21.80	—	—	—	—	—	28,638.64	25.00	58,542.96
GAUEN	20,397	177,202.11	—	—	6,006.25	204.34	—	—	500.00	19,757.53	33.36	103,768.23
WOBURN	19,695	232,900.88	—	—	—	—	—	—	—	21,671.01	—	65,521.69
WESTFIELD	18,788	564,366.76	—	—	—	—	175.00	242.43	67.36	24,487.05	217.50	63,172.99
MALDENBOROUGH	15,781	156,952.31	—	—	—	—	—	67.30	—	15,616.09	—	43,050.82
NEWBURYPORT	14,815	152,721.02	—	20.94	—	—	—	—	—	16,041.05	—	—
39 Cities	2,975,790	\$44,321,903.68	\$76,201.81	\$11,742.36	\$95,545.53	\$510,818.01	\$237,501.85	\$97,191.52	\$201,644.50	\$2,954,367.38	\$70,492.36	\$13,040,370.67

1 Detail of Departmental, except Unclassified, is shown in Table IV, pp. 34-42.

2 Includes \$12.50 from administration of trust funds.

3 Includes \$25 from administration of trust funds.

4 Includes \$4 from administration of trust funds.

5 Includes \$17.77 from administration of trust funds.



TABLE III. — Commercial Revenue — Concluded.

CITIES.	E. PUBLIC SERVICE ENTERPRISES			F. CEMETERIES			G. INTEREST			
	ELECTRIC LIGHT		WATER	All Other	Sale of Lots and Graves	Care of Lots and Graves	Care of Endowed Lots (Interest on Funds)	Miscellaneous	On Sinking Funds	All Other <sup>1</sup>
	Rates	Miscellaneous								
BOSTON	—	—	\$4,368,509.24	\$4,189,156.18	\$23,974.00	\$31,074.90	\$20,739.25	—	\$1,233,330.75	\$1,697,508.68
WORCESTER	—	—	928,991.62	—	12,270.00	21,965.43	23,897.72	\$1,306.58	16,355.11	236,829.22
SPRINGFIELD	—	—	733,459.52	—	—	—	—	—	—	194,528.13
CAMBRIDGE	—	—	453,604.22	—	16,034.00	17,216.18	9,140.28	—	115,980.62	128,051.98
FALL RIVER	—	—	356,737.89	204.71	2,905.00	14,015.52	8,767.33	—	234,016.39	71,589.94
NEW BEDFORD	—	—	361,817.07	4,081.44	4,343.00	11,425.45	21,162.07	—	36,519.68	113,007.69
LYNN	—	—	420,881.46	—	11,708.54	13,369.78	22,810.73	3,710.28	4,030.01	113,676.90
SOMERVILLE	—	—	453,323.81	—	3,479.82	14,804.58	8,097.84	89.91	—	91,648.92
LOWELL	—	—	300,033.25	10.50	2,655.00	8,131.07	—	380.50	—	56,051.03
LAWRENCE	—	—	223,617.40	—	7,755.00	12,930.50	7,338.45	—	879.59	42,789.95
QUINCY	—	—	444,890.50	—	7,655.00	—	—	—	—	122,240.11
NEWTON	—	—	350,494.20	—	—	8,541.00	—	—	37,224.72	124,959.26
BROCKTON	—	—	276,388.64	—	6,300.00	8,541.00	3,397.50	97.92	4,105.14	59,491.86
MEDFORD	—	—	221,630.91	—	24,228.50	11,510.52	3,608.44	788.68	1,071.69	84,815.14
MALDEN	—	—	188,898.93	—	8,255.00	4,801.70	11,048.98	1,296.00	9,064.07	79,847.12
HOLYOKE	—	—	179,947.03	—	—	—	—	—	—	105,542.05
HAVERHILL	\$1,105,417.19	\$77,309.88	175,650.55	—	—	8.00	69.25	—	1,125.79	60,590.13
PUTTSFELD	—	—	154,580.71	—	7,785.40	7,678.20	1,683.33	610.00	—	56,164.49
EVERET	—	—	184,571.23	—	2,236.32	4,547.68	9,379.12	193.60	—	43,177.40
SALEM	—	—	169,584.67	198.91	—	—	—	—	—	47,715.29
CHELSEA	—	—	156,645.10	353.48	—	—	—	—	16,193.72	35,870.35
CHICPEE	434,845.87	26,599.52	180,730.44	—	340.00	1,817.75	1,637.48	—	—	33,899.54
KITCHEN	—	—	138,619.69	—	3,258.50	7,311.79	4,279.14	19.45	—	42,947.67
WALTHAM	—	—	140,222.74	80.00	3,951.50	5,025.75	7,817.24	1,180.47	—	54,995.31
TAUNTON	677,254.58	12,004.57	108,899.69	—	1,885.00	6,197.00	4,645.98	10.00	8,496.97	38,682.78
REVERE	—	—	123,031.22	—	—	—	—	—	—	23,028.73
REVERLY	—	—	73,121.75	—	3,097.60	5,108.17	3,500.00	262.50	—	23,741.86
NORTHAMPTON	—	—	79,950.26	—	8,875.00	6,646.79	2,457.58	10.00	—	42,331.01
MELROSE	—	—	92,367.73	—	4,504.40	4,558.60	6,055.40	705.00	—	42,069.30
GLOUCESTER	—	—	188,540.03	—	570.00	—	480.74	—	—	27,264.71
NORTH ADAMS	—	—	86,436.48	829.95	1,345.00	2,471.75	1,936.53	—	15,895.26	—
PEABODY	—	—	158,966.14	274.05	911.50	3,633.37	2,080.96	131.20	21,714.60	—
LEOMINSTER	347,378.54	6,425.52	103,471.34	123.36	2,408.00	3,817.55	2,970.05	299.35	12,741.26	—
ATTLEBORO	—	—	107,580.79	—	—	—	—	—	—	42,474.86
GARDNER	—	—	73,446.90	—	302.50	2,166.22	1,711.76	—	2,790.63	12,364.01
WOBURN	—	—	71,795.48	—	2,430.00	3,881.97	3,795.62	1.00	—	24,602.12
WESTFIELD	\$343,928.06	\$24,860.37	76,840.12	—	585.00	—	9.06	—	—	19,928.77
MARLBOROUGH	—	—	59,218.90	—	—	—	1,296.34	—	—	16,332.19
NEWBURYPORT	—	—	71,329.84	3,082.98	110.00	—	—	—	—	18,291.06
39 Cities	\$2,908,824.24	\$147,199.86	\$13,043,827.49	\$4,198,395.56	\$159,708.76	\$234,662.22	\$195,814.17	\$11,092.44	\$1,523,583.26	\$4,050,800.68

<sup>1</sup> For detail see Table V, p. 43.

<sup>2</sup> Includes \$26,290 applied to payment of interest on loans.

<sup>3</sup> Includes gas, amount not specified.

<sup>4</sup> Includes \$31,260.38 from gas.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III).*  
1. General Government.

CITIES.	Population of 1935	A TOTAL RECEIPTS	B Legislative	C Executive	D. FINANCIAL		E. OTHER GENERAL DEPARTMENTS		F Municipal Buildings
					Treasurer and Collector	All Other	City Clerk	All Other	
BOSTON . . . . .	817,713	\$73,845.99	—	—	\$47,221.18	\$337.80	\$23,748.44	\$1,643.70	\$897.87
WORCESTER . . . . .	190,471	50,430.20	—	—	35,754.41	3,464.00	10,641.27	466.40	104.12
SPRINGFIELD . . . . .	149,642	47,689.08	—	—	16,452.58	30.00	15,667.55	—	15,538.95
CAMBRIDGE . . . . .	118,075	13,135.66	—	\$ .45	6,915.52	2,177.50	3,778.92	—	45.45
FALL RIVER . . . . .	117,414	8,062.93	—	—	5,847.40	—	2,143.84	—	61.19
NEW BEDFORD . . . . .	110,022	16,566.68	—	—	8,215.23	—	8,237.05	—	—
LYNN . . . . .	124,300.95	12,430.95	—	—	10,310.25	22.50	1,870.20	—	—
SOMERVILLE . . . . .	100,909	11,569.91	—	—	8,627.75	—	2,865.93	—	—
LOWELL . . . . .	100,773	43,934.72	—	—	40,972.64	—	2,458.66	—	—
LAWENCE . . . . .	86,785	17,165.22	—	—	14,879.89	10.00	1,555.33	—	730.00
QUINCY . . . . .	15,381.92	15,381.92	—	—	12,681.42	—	2,347.65	—	—
NEWTON . . . . .	62,407	20,238.22	—	—	15,877.25	—	4,232.58	—	30.00
BROCKTON . . . . .	61,444	10,452.84	\$30.71	111.02	7,773.49	23.15	2,200.95	—	1.70
MEDFORD . . . . .	57,277	9,407.01	—	—	6,107.12	—	3,209.89	—	—
MALDEN . . . . .	56,130	5,708.83	—	—	5,771.39	—	997.00	—	—
HOLYOKE . . . . .	43,516	10,463.26	—	—	7,287.95	482.00	931.73	—	3,881.00
PITTSFIELD . . . . .	47,516	8,230.17	—	—	3,784.23	8.00	2,297.60	—	829.54
EVERETT . . . . .	43,472	9,379.42	—	—	6,787.03	—	5,350.66	—	—
SALEM . . . . .	42,673	7,107.03	—	204.46	5,371.28	37.50	1,425.00	—	—
CHELSEA . . . . .	41,952	6,055.67	17.22	47.77	6,263.64	—	673.18	—	—
CHICOPEE . . . . .	41,700	6,055.67	—	—	5,319.85	—	738.25	—	47
FITCHBURG . . . . .	40,557	7,101.68	—	—	3,518.45	—	36.92	—	93.00
WALTHAM . . . . .	37,431	4,086.70	—	—	5,259.73	—	1,737.72	—	13.25
TAUNTON . . . . .	35,319	5,198.45	—	—	2,778.85	—	1,831.10	—	2,425.00
REVERLY . . . . .	25,871	2,677.95	—	—	4,204.20	—	1,307.85	—	799.50
NORTHAMPTON . . . . .	24,525	2,674.95	—	—	2,161.20	—	912.45	—	3.95
MELROSE . . . . .	24,256	2,967.79	—	—	1,179.64	—	516.75	—	74.00
GLoucester . . . . .	24,164	4,591.74	—	—	2,377.37	64.90	1,270.41	—	160.00
NORTH ADAMS . . . . .	22,085	1,674.83	—	—	2,944.68	—	515.42	—	75.00
PEABODY . . . . .	22,082	3,699.73	—	—	1,053.35	506.00	364.33	—	763.68
LEOMINSTER . . . . .	21,894	6,964.50	—	—	3,014.15	—	617.53	—	—
ATTLEBORO . . . . .	21,835	4,206.94	—	—	3,069.58	—	313.58	—	372.00
GARDNER . . . . .	20,397	2,734.05	51.50	—	3,353.84	—	897.45	—	2,997.47
WOBURN . . . . .	19,695	7,726.68	—	—	1,864.75	—	853.10	—	—
WESTFIELD . . . . .	18,788	2,779.71	—	—	1,526.13	—	555.65	—	262.15
MALBOROUGH . . . . .	14,815	4,161.40	—	—	2,086.21	2.00	530.55	—	5,650.00
NEWBURYPORT . . . . .	14,815	2,022.70	10.40	—	3,741.28	—	405.62	—	—
					1,180.80	—	385.06	—	446.94
39 Cities . . . . .	2,975,790	\$483,283.92	\$109.83	\$363.70	\$323,804.21	\$7,193.52	\$111,265.52	\$4,300.91	\$36,246.23

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.  
2. Protection of Persons and Property.

CITIES.	Population of 1935	A TOTAL RECEIPTS	B Police Department	C Fire Department	D Inspection	E. FORESTRY		F Other Protection of Persons and Property
						Insect Pest Extermination	Planting and Trimming Trees	
BOSTON . . . . .	817,713	\$88,922.39	\$10,975.51	\$2,250.82	\$55,696.06	—	—	—
WORCESTER . . . . .	190,471	16,357.46	10,626.32	139.88	3,490.64	\$563.50	\$447.12	\$1,090.00
SPRINGFIELD . . . . .	143,642	10,334.81	5,283.59	1,718.79	3,332.43	—	—	—
CAMBRIDGE . . . . .	118,075	5,012.56	3,315.72	—	1,549.27	—	147.57	—
FALL RIVER . . . . .	117,414	1,451.27	66.50	—	1,305.52	3.25	76.00	—
NEW BEDFORD . . . . .	110,022	2,593.13	217.40	116.00	2,195.40	—	64.33	—
LYNN . . . . .	100,909	2,005.08	525.73	44.64	1,226.46	—	—	208.25
SOMERVILLE . . . . .	100,773	1,319.11	14.18	—	1,111.40	—	—	223.53
LOWELL . . . . .	100,114	2,541.68	237.75	258.90	1,953.98	91.05	—	—
LAWRENCE . . . . .	88,785	7,870.41	6,794.20	—	1,076.21	—	—	—
QUINCY . . . . .	76,909	2,000.78	55.25	45.95	992.08	—	—	907.50
NEWTON . . . . .	66,144	1,083.22	33.37	609.44	687.44	—	—	—
BROCKTON . . . . .	62,407	1,781.53	238.61	120.79	475.10	8.73	519.25	206.71
MEDFORD . . . . .	61,444	1,588.60	—	43.00	583.58	—	1,412.50	—
MALDEN . . . . .	57,277	1,996.08	—	—	800.00	—	13.79	—
HOLYOKE . . . . .	56,139	980.94	29.65	137.50	515.36	63.12	—	1,499.44
HAVERHILL . . . . .	49,516	2,769.17	629.75	61.50	11,367.19	—	—	386.20
PITTSFIELD . . . . .	47,516	2,367.14	2.00	381.75	821.73	—	—	257.15
EVERETT . . . . .	47,228	1,100.69	24.81	3.00	622.76	—	120.14	973.50
SALEM . . . . .	45,472	6,667.05	4,900.15	50.50	1,655.51	—	—	206.87
CHELSEA . . . . .	45,073	1,888.88	9.00	17.50	583.84	—	—	—
CHICOPEE . . . . .	41,952	678.39	41.30	53.25	1,655.51	—	—	—
FITCHBURG . . . . .	41,700	2,673.29	1,865.86	111.20	696.23	—	—	—
WALTHAM . . . . .	40,557	4,384.95	3,009.90	46.58	747.20	28.15	285.12	268.00
TAUNTON . . . . .	37,431	3,099.45	107.47	122.00	862.48	—	—	2,007.50
REVERE . . . . .	35,319	577.10	—	100.00	279.10	—	—	198.00
BEVERLY . . . . .	25,871	499.96	100.00	—	368.31	31.65	—	—
NORTHAMPTON . . . . .	24,525	309.93	75.00	—	234.93	—	—	—
MELROSE . . . . .	24,256	367.14	262.20	7.25	97.69	—	—	10.00
GLOUCESTER . . . . .	24,164	3,796.26	3,428.15	21.50	336.61	—	—	82.90
NORTH ADAMS . . . . .	22,085	436.26	—	28.20	353.36	—	—	84.00
PEABODY . . . . .	22,082	621.72	230.35	—	363.17	—	—	—
LEOMINSTER . . . . .	21,894	239.79	57.17	—	97.77	.85	—	—
ATTLEBORO . . . . .	21,835	286.60	20.00	—	266.60	—	—	—
GARDNER . . . . .	20,397	2,724.01	2,455.59	—	193.42	—	—	—
WOBURN . . . . .	19,695	385.22	103.00	75.00	286.81	85.91	—	—
WESTFIELD . . . . .	18,788	368.93	46.00	12.00	179.43	1.50	25.00	214.00
MASSACHUSETTS . . . . .	15,781	1,903.68	668.00	675.00	228.43	—	332.25	—
NEWBURYPORT . . . . .	14,815	3,534.01	2,129.30	1,115.37	281.14	8.00	—	—
39 Cities . . . . .	2,975,790	\$168,524.76	\$58,940.82	\$7,837.44	\$88,724.17	\$885.71	\$3,513.07	\$8,623.55

\* Includes \$4 from rifle range.

1 Includes inspection of oil and petroleum.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.  
3. Health and Sanitation.

CITIES.	Population of 1935	A TOTAL RECEIPTS	B. HEALTH		C. SANITATION			D Other Health and Sanitation
			Quarantine and Contagious Dis- ease Hospitals	Tuberculosis	Miscellaneous	Sewers	Refuse and Garbage Disposal	
BOSTON	817,713	\$202,140.10	\$3,950.29	\$143,884.20	\$10,064.54	\$18,798.65	\$23,793.48	\$1,648.94
WORCESTER	130,471	51,930.97	8,413.13	35,361.64	208.00	1,213.75	9,016.72	717.73
SPRINGFIELD	149,642	32,917.10	16,338.33	11,118.32	277.96	4,257.38	8.00	924.08
CAMBRIDGE	118,075	33,277.85	17,370.35	4,922.48	2,430.37	228.68	8,326.00	—
FALL RIVER	117,414	23,626.51	3,147.36	24,163.09	282.10	59.00	—	983.96
NEW BEDFORD	110,022	37,622.27	7,80.16	29,256.13	132.61	5,882.81	—	1,550.54
SOMERVILLE	100,909	36,766.97	3,012.62	26,565.32	826.35	—	6,362.28	—
LYNN	100,773	20,246.50	2,893.50	14,525.55	2,134.95	—	692.50	—
LOWELL	100,114	6,644.94	1,025.51	17,969.22	1,760.69	142.00	2,217.75	529.77
LAWRENCE	86,785	36,472.87	153.50	14,166.56	45.75	1,780.65	7,861.88	—
QUINCY	66,144	5,447.97	1,106.65	3,928.52	412.80	8,279.59	—	—
NEWTON	62,407	161,453.72	255.60	11,483.40	—	129,621.68	19,815.10	275.94
BROCKTON	61,444	8,946.45	872.15	5,128.96	217.10	432.24	2,296.00	—
MEDFORD	57,277	17,629.53	2,235.15	10,323.48	1,961.35	—	3,000.00	109.55
MALDEN	56,139	8,891.01	256.10	6,370.28	709.67	1,057.44	246.32	251.20
HOLYOKE	49,516	17,086.83	6,071.51	10,563.13	77.60	—	—	374.59
HAVERHILL	47,516	2,740.12	489.75	463.42	51.95	1,735.00	—	—
PITTSFIELD	47,228	7,304.73	1,952.85	4,912.82	364.00	75.06	—	—
EVERETT	43,472	16,563.86	9,498.70	5,610.55	79.65	75.00	1,299.96	—
SALEM	42,673	1,088.19	641.55	446.64	—	—	—	—
CHELSEA	41,952	4,254.45	—	4,218.82	35.63	—	—	—
CHICOPEE	41,700	8,441.33	490.66	6,213.82	418.95	1,317.75	—	—
FITCHBURG	40,557	17,711.45	555.48	4,333.56	649.00	8,569.41	3,604.00	—
WALTHAM	37,431	24,710.65	—	5,684.27	93.70	17,909.80	—	1,031.88
TAUNTON	35,319	4,820.78	—	1,474.00	—	346.78	—	30.34
BEVERLY	25,871	5,862.49	196.04	5,381.54	249.43	5.14	—	20.63
NORTHAMPTON	24,525	4,616.99	340.77	3,883.97	—	269.82	—	—
MELROSE	24,256	5,426.08	731.55	2,862.53	56.85	3,556.50	—	—
GLoucester	24,164	6,987.04	142.00	3,340.99	144.55	443.47	—	—
NORTH ADAMS	22,085	1,284.41	32.70	698.56	—	27,619.36	—	—
PEABODY	22,082	31,679.82	93.00	3,822.91	127.58	1,091.41	—	40.88
LEOMINSTER	21,894	3,415.99	105.24	2,178.46	—	—	—	—
ATTLEBORO	21,835	2,146.18	161.00	1,985.18	—	—	—	—
GARDNER	20,397	4,327.29	1,633.71	1,622.13	—	943.87	—	—
WOBURN	19,695	23,860.24	238.80	1,475.69	789.55	22,145.75	.20	—
WESTFIELD	18,788	2,980.00	39.00	1,299.28	—	851.97	—	—
MARLBOROUGH	15,781	15,555.35	60.50	380.72	248.50	14,865.63	—	—
NEWBURYPORT	14,815	1,831.82	198.27	1,633.55	—	—	—	—
39 Cities	2,975,790	\$924,613.21	\$91,615.59	\$434,200.85	\$25,024.73	\$273,566.60	\$91,713.03	\$8,492.41



TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*  
4. Highways.

CITIES.	Population of 1935	A TOTAL RECEIPTS	B General	C Sidewalks and Curbings	D Snow and Ice Removal	E Sprinkling	F Lighting	G Miscellaneous
BOSTON . . . . .	817,713	\$32,386.36	\$30,871.00	—	—	—	\$203.00	\$1,312.36
WORCESTER . . . . .	190,471	20,346.84	20,182.48	—	—	\$139.86	24.50	—
SPRINGFIELD . . . . .	149,642	36,581.85	35,336.16	\$1,245.69	—	—	—	—
CAMBRIDGE . . . . .	118,075	1,264.43	197.34	777.78	—	—	—	289.31
FALL RIVER . . . . .	117,414	281.10	65.10	206.00	—	—	—	10.00
NEW BEDFORD . . . . .	110,022	10,999.73	10,999.73	—	—	—	—	—
LYNN . . . . .	100,909	112.24	112.24	—	—	—	—	—
SOMERVILLE . . . . .	100,773	1,026.20	1,026.20	—	—	—	—	—
LOWELL . . . . .	100,114	232.00	232.00	—	—	—	—	—
LAWRENCE . . . . .	80,785	—	—	—	—	—	—	—
QUINCY . . . . .	76,909	395.39	383.39	12.00	—	—	—	—
NEWTON . . . . .	66,144	2,570.93	2,570.93	—	—	—	—	—
BROCKTON . . . . .	62,407	4,405.68	4,205.68	200.00	—	—	—	—
MEDFORD . . . . .	61,444	425.64	305.64	120.00	—	—	—	—
MALDEN . . . . .	57,277	12.60	12.60	—	—	—	—	—
HOLYOKE . . . . .	56,139	2,628.39	—	—	—	—	—	—
HAVERTHILL . . . . .	49,516	1,932.51	1,171.82	423.95	\$1,032.62	—	—	—
PITTSFIELD . . . . .	47,516	1,932.51	44.73	—	—	—	—	—
EVERETT . . . . .	47,228	222.45	1,758.41	—	25.00	149.10	—	—
SALEM . . . . .	43,472	7,664.24	7,664.24	222.45	—	—	—	—
CHELSEA . . . . .	42,673	27.85	27.85	—	—	—	—	—
CHICOPEE . . . . .	41,952	—	—	—	—	—	—	—
FITCHBURG . . . . .	41,700	330.05	330.05	—	—	—	—	—
WALTHAM . . . . .	40,537	122.11	122.11	—	—	—	—	—
TAUNTON . . . . .	37,431	240.00	240.00	—	—	—	—	—
REVERE . . . . .	35,319	20.00	10.00	—	—	—	—	10.00
BEVERLY . . . . .	25,871	433.64	56.88	—	358.11	—	—	18.65
NORTHAMPTON . . . . .	24,525	2,253.23	2,253.23	—	—	—	—	—
NELROSE . . . . .	24,256	10.00	10.00	—	—	—	—	—
GLOUCESTER . . . . .	24,164	519.19	519.19	—	—	—	—	—
NORTH ADAMS . . . . .	22,085	763.60	721.82	—	—	—	—	—
PEABODY . . . . .	22,082	16.27	16.27	—	—	—	—	—
LEOMINSTER . . . . .	21,894	308.34	208.34	—	—	—	—	—
ATTLEBORO . . . . .	21,835	—	—	—	—	—	—	100.00
GARDNER . . . . .	20,397	258.20	140.04	—	—	—	—	—
WOBURN . . . . .	19,695	381.80	270.00	111.80	106.26	—	—	—
WESTFIELD . . . . .	18,788	225.98	220.48	—	5.50	—	—	—
MARLBOROUGH . . . . .	15,781	3,034.20	3,034.20	—	—	—	—	—
NEWBURYPORT . . . . .	14,815	60.00	16.30	3.50	8.00	—	—	32.20
39 Cities	2,975,790	\$132,537.77	\$125,336.45	\$3,376.85	\$1,423.73	\$400.72	\$227.50	\$1,772.52

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*  
5. Charities.

CITIES.	Population of 1935	A TOTAL RECEIPTS	B. INFIRMARY		C. REIMBURSEMENTS FOR RELIEF GIVEN FROM —			D. REIMBURSEMENTS FOR MOTHERS' AID FROM —		E Reimburse- ments for Old Age Assistance	F Municipal General Hospitals	G Miscella- neous
			Sale of Produce and Stock	Board, etc.	Individuals	Cities and Towns	State	Cities and Towns	State			
BOSTON	817,713	\$2,866,749.43	\$772.65	\$5,617.68	\$20,372.44	\$209,849.86	\$1,557,953.70	\$9,614.11	\$395,762.19	\$475,252.18	\$183,131.54	\$8,423.08
WORCESTER	190,471	925,448.99	1,780.40	750.55	7,796.24	77,114.25	471,042.27	228.00	100,110.36	77,899.33	188,727.59	—
SPRINGFIELD	149,642	810,627.28	69,641.23	69,641.23	13,823.38	112,855.95	505,580.97	1,410.18	32,658.91	74,675.55	49,665.60	100.34
CAMBRIDGE	118,075	250,601.81	81.35	2,000.55	6.73	37,590.18	88,758.97	3,304.98	27,095.17	42,179.63	1,695.39	—
FALL RIVER	117,414	151,587.34	—	241.89	13.50	11,296.89	55,033.34	2,124.68	24,866.32	56,315.33	—	—
NEW BEDFORD	110,022	197,846.39	1,235.23	—	1,906.15	25,030.07	53,992.46	375.29	40,638.40	74,668.79	—	—
LYNN	100,909	249,089.40	1,033.90	1,341.19	1,130.13	131,954.03	127,083.91	400.69	17,444.33	90,252.44	—	—
SOMERVILLE	100,773	356,494.19	1,001.44	16,257.83	1,798.64	18,398.21	43,003.90	2,119.13	35,790.57	60,683.52	—	—
LOWELL	100,114	150,817.13	722.87	—	390.00	10,532.90	19,364.00	1,337.48	35,790.57	49,743.46	—	—
LAWRENCE	86,785	80,653.00	—	917.00	1,144.00	21,414.52	86,957.66	—	18,480.39	30,968.71	—	—
QUINCY	76,909	334,624.91	—	—	1,091.13	4,906.95	34,259.39	859.66	20,459.25	19,881.74	—	—
NEWTON	66,144	82,933.43	—	1,475.44	1,643.52	28,272.08	76,385.83	350.60	23,953.61	28,147.36	—	—
BROCKTON	62,407	166,994.33	500.14	7,741.10	61.63	16,533.28	45,985.02	128.59	12,173.23	31,136.57	—	—
MEDFORD	61,441	106,108.07	—	389.75	—	13,123.77	87,384.45	—	8,467.85	21,526.19	—	—
MALDEN	57,277	161,612.97	869.41	12,241.30	452.75	17,674.50	68,131.47	—	12,790.27	19,693.06	—	—
HOLYOKE	46,139	124,458.86	—	5,716.72	163.88	11,733.94	58,129.05	—	42,773.09	40,436.93	65,617.54	—
HAVERHILL	49,516	256,027.27	32.78	35,656.68	2,275.24	23,084.97	80,921.27	—	30,437.18	30,437.18	—	—
PITTSFIED	47,516	141,357.62	—	—	—	77,823.42	117,436.03	6,405.12	5,506.18	24,574.65	—	—
EVERETT	47,228	259,690.10	—	—	136.00	21,863.96	42,180.31	4,593.02	33,369.88	34,087.89	—	—
SALEM	43,472	132,113.54	1,148.75	1,863.10	1,859.53	48,456.41	108,874.06	47.50	35,936.23	50,580.63	—	13.40
CHELSEA	42,673	209,714.36	—	—	7,059.46	19,716.34	30,117.05	839.84	12,772.11	7,821.95	—	—
CHICOPEE	41,952	73,063.55	—	924.00	2,634.60	24,096.42	57,173.05	1,218.73	18,046.97	13,820.37	132,538.17	3.00
FITCHBURG	41,700	282,585.72	—	1,779.30	166.31	8,183.62	16,825.98	868.03	16,908.44	13,856.90	—	5.35
WALTHAM	40,557	130,207.18	73.50	1,517.57	104.25	24,873.12	45,390.90	309.34	8,812.48	14,999.61	—	—
TAUNTON	37,431	46,400.46	728.64	116.12	125.00	16,090.87	41,381.23	580.89	6,411.33	13,099.10	—	—
REVERE	35,319	93,889.73	—	—	743.35	4,865.36	15,337.64	586.17	4,689.45	9,553.47	—	—
BEVERLY	25,871	80,679.54	—	3,031.12	179.10	6,752.97	9,542.07	—	17,311.24	17,311.24	—	61.11
NORTHAMPTON	24,525	33,743.72	180.70	976.42	—	6,633.54	31,034.02	—	12,171.87	12,171.87	—	—
MELROSE	24,256	38,474.83	—	—	—	5,575.69	10,750.42	—	15,871.13	15,871.13	—	—
GLOUCESTER	24,065	50,200.41	—	356.98	—	6,242.03	6,486.30	333.66	10,784.91	10,784.91	65,440.60	—
NORTH ADAMS	22,184	37,343.51	2.62	2,737.93	—	7,886.73	29,748.52	—	18,253.99	18,253.99	—	—
PEABODY	22,082	79,336.60	4,733.60	—	652.48	6,489.16	23,036.72	—	4,807.43	9,595.51	—	—
LEMINSTER	21,894	62,761.01	2,697.12	1.15	—	4,311.56	12,797.44	—	10,500.15	10,500.15	—	—
ATLANTIC	21,835	94,457.82	—	—	—	4,215.39	19,372.81	345.46	15,975.71	10,223.47	—	—
GABRIEL	20,397	34,430.58	2,945.10	1,516.03	285.25	4,215.39	19,372.81	—	6,415.45	7,822.56	—	—
WOBURN	19,695	50,557.26	139.17	—	228.30	3,066.77	8,739.65	—	4,903.47	7,345.62	—	—
WINTHROP	18,788	24,810.03	219.35	—	1,170.43	4,067.43	11,630.48	—	2,550.98	9,358.38	—	—
WESTFIELD	17,781	24,119.88	228.50	—	—	—	—	—	—	—	—	—
MALDENBOROUGH	15,781	24,119.88	—	—	—	—	—	—	—	—	—	—
NEWBURYPORT	14,815	28,248.70	75.00	396.00	—	—	—	—	—	—	—	—
39 Cities	2,975,790	\$9,244,705.45	\$21,767.81	\$176,521.60	\$70,275.68	\$1,135,482.57	\$4,293,755.06	\$38,313.24	\$1,068,924.82	\$1,575,247.37	\$855,811.02	\$8,606.28

<sup>a</sup>Includes Child Welfare Division, \$8,281.85 and Administration, \$141.23.  
<sup>b</sup>Includes \$258.27 from individuals.  
<sup>c</sup>Includes \$623.67 from individuals.

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*6. *Soldiers' Benefits.*

CITIES.	Popu- lation of 1935	A TOTAL RECEIPTS	B State Aid	C Military Aid	D Soldiers' Burials	E Soldiers' Relief
BOSTON . . .	817,713	\$86,783.41	\$53,571.81	\$30,235.25	\$1,866.85	\$1,109.50
WORCESTER . . .	190,471	17,980.15	11,317.50	5,674.00	534.00	454.65
SPRINGFIELD . . .	149,642	15,199.17	8,355.00	6,034.00	175.80	604.37
CAMBRIDGE . . .	118,075	13,037.33	7,253.25	5,393.25	353.33	37.50
FALL RIVER . . .	117,414	16,678.13	8,248.25	5,228.50	100.00	3,101.38
NEW BEDFORD . . .	110,022	15,194.49	6,615.00	7,945.50	571.70	62.29
LYNN . . .	100,909	13,558.95	8,613.50	4,449.40	200.00	296.05
SOMERVILLE . . .	100,773	12,773.84	7,829.25	4,492.25	100.00	352.34
LOWELL . . .	100,114	7,563.50	6,769.00	507.50	254.00	33.00
LAWRENCE . . .	86,785	4,604.00	2,937.50	1,566.50	100.00	—
QUINCY . . .	76,909	4,620.00	2,978.50	1,541.50	100.00	—
NEWTON . . .	66,144	3,962.75	2,330.00	1,497.50	—	135.25
BROCKTON . . .	62,407	9,112.00	5,000.00	3,691.50	347.50	73.00
MEDFORD . . .	61,444	6,136.71	4,185.25	1,596.00	157.46	198.00
MALDEN . . .	57,277	5,952.00	4,482.00	870.00	600.00	—
HOLYOKE . . .	56,139	3,954.50	2,892.50	1,062.00	—	—
HAVERHILL . . .	49,516	6,002.00	4,135.00	1,467.00	400.00	—
PITTSFIELD . . .	47,516	3,866.17	1,721.00	810.00	72.30	1,262.87
EVERETT . . .	47,228	7,182.98	3,770.00	3,009.62	403.36	—
SALEM . . .	43,472	5,366.75	4,177.75	905.00	284.00	—
CHELSEA . . .	42,673	7,734.95	3,469.00	3,466.82	732.63	66.50
CHICOPEE . . .	41,952	6,357.47	1,890.00	3,349.50	100.00	1,017.97
FITCHBURG . . .	41,700	4,957.45	3,558.00	1,078.50	169.00	151.95
WALTHAM . . .	40,557	1,659.50	1,268.00	19.50	300.00	72.00
TAUNTON . . .	37,431	2,050.00	1,760.00	90.00	200.00	—
REVERE . . .	35,319	5,388.50	3,980.50	1,408.00	—	—
BEVERLY . . .	25,871	2,189.50	1,572.00	552.50	65.00	—
NORTHAMPTON . . .	24,525	501.55	460.65	—	—	40.90
MELROSE . . .	24,256	2,936.20	2,315.00	357.50	—	263.70
GLOUCESTER . . .	24,164	4,307.50	3,676.00	631.50	—	—
NORTH ADAMS . . .	22,085	815.00	290.00	525.00	—	—
PEABODY . . .	22,082	1,394.00	1,120.00	94.00	—	180.00
LEOMINSTER . . .	21,894	1,614.82	905.00	147.50	—	562.32
ATTLEBORO . . .	21,835	1,273.95	500.00	637.50	—	136.45
GARDNER . . .	20,397	340.00	220.00	120.00	—	—
WOBURN . . .	19,695	2,816.50	1,260.00	1,556.50	—	—
WESTFIELD . . .	18,788	1,056.16	710.00	115.00	—	231.16
MARLBOROUGH . . .	15,781	3,522.00	2,041.50	1,280.50	200.00	—
NEWBURYPORT . . .	14,815	2,927.50	2,680.00	247.50	—	—
39 Cities	2,975,790	\$313,371.38	\$190,887.71	\$103,653.59	\$8,386.93	\$10,443.15

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

## 7. Schools.

CITIES.	Popu- lation of 1935	A TOTAL RECEIPTS	B Tuition and Trans- portation of State Wards	C Other Tuition	D Sale of Text Books and Supplies	E Miscella- neous
BOSTON . . .	817,713	\$295,077.55	\$88,468.16	\$144,270.49	\$3,331.25	\$59,007.65
WORCESTER . .	190,471	158,981.26	7,705.64	132,338.81	134.25	18,802.56
SPRINGFIELD .	149,642	269,082.88	5,511.30	145,834.48	4,094.70	113,642.40
CAMBRIDGE . .	118,075	42,301.30	7,496.75	1,086.13	676.11	33,042.31
FALL RIVER . .	117,414	18,088.20	811.43	16,657.50	21.38	597.89
NEW BEDFORD .	110,022	49,867.25	3,949.02	44,028.88	285.89	1,603.46
LYNN . . .	100,909	44,214.46	6,877.16	13,164.92	1,225.36	22,947.02
SOMERVILLE . .	100,773	16,816.74	7,127.29	8,530.43	—	1,159.02
LOWELL . . .	100,114	40,862.22	6,464.85	34,252.79	33.33	111.25
LAWRENCE . . .	86,785	3,232.18	657.39	2,029.68	541.82	3.29
QUINCY . . .	76,909	19,825.01	2,984.22	13,769.40	377.41	2,693.98
NEWTON . . .	66,144	102,436.18	3,974.23	16,169.85	1,057.39	81,234.71
BROCKTON . . .	62,407	4,522.79	2,677.92	1,339.01	—	505.86
MEDFORD . . .	61,444	32,537.98	3,191.61	8,096.88	63.58	21,185.91
MALDEN . . .	57,277	7,627.95	5,834.94	333.43	759.84	699.74
HOLYOKE . . .	56,139	6,993.92	248.12	5,274.15	943.66	527.99
HAVERHILL . .	49,516	8,034.45	—	6,790.49	838.93	405.03
PITTSFIELD . .	47,516	13,182.21	1,239.73	10,596.03	219.82	1,126.63
EVERETT . . .	47,228	5,980.47	1,892.52	2,719.90	700.54	667.51
SALEM . . .	43,472	1,323.03	200.60	540.00	157.24	425.19
CHELSEA . . .	42,673	2,283.10	445.08	34.72	387.74	1,415.56
CHICOPEE . . .	41,952	2,069.84	1,248.08	299.06	221.73	300.97
FITCHBURG . .	41,700	20,979.46	867.20	9,956.52	18.25	10,137.49
WALTHAM . . .	40,557	8,684.06	1,038.01	4,603.42	114.23	2,928.40
TAUNTON . . .	37,431	27,489.87	3,365.20	24,116.32	—	8.35
REVERE . . .	35,319	1,396.47	479.60	675.18	—	241.69
BEVERLY . . .	25,871	12,735.64	1,236.96	9,443.79	236.98	1,817.91
NORTHAMPTON .	24,525	38,451.75	2,453.46	25,939.61	109.43	9,949.25
MELROSE . . .	24,256	2,811.32	1,660.38	1,048.59	30.85	71.50
GLOUCESTER . .	24,164	231.08	—	115.00	110.61	5.47
NORTH ADAMS .	22,085	7,983.84	198.40	7,465.93	59.38	260.13
PEABODY . . .	22,082	727.13	591.85	82.40	14.74	38.14
LEOMINSTER . .	21,894	5,223.02	1,554.60	3,379.80	47.63	240.99
ATTLEBORO . .	21,835	1,583.62	799.72	320.14	364.46	99.30
GARDNER . . .	20,397	10,503.79	48.32	9,762.58	155.39	537.50
WOBURN . . .	19,695	17,656.13	13,726.59	3,582.91	34.13	312.50
WESTFIELD . .	18,788	33,186.38	742.38	21,433.92	69.40	10,940.68
MARLBOROUGH .	15,781	10,485.50	10,239.50	132.10	39.75	74.15
NEWBURYPORT .	14,815	2,646.43	46.46	2,599.97	—	—
<b>39 Cities</b>	<b>2,975,790</b>	<b>\$1,348,116.46</b>	<b>\$198,054.67</b>	<b>\$732,815.21</b>	<b>\$17,477.20</b>	<b>\$399,769.38</b>



TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

## 8. Libraries.

CITIES.	Population of 1935	A	B	C
		TOTAL RECEIPTS	Fines, Rentals and Sales	Miscella- neous
BOSTON . . . . .	817,713	\$23,524.76	\$22,892.64	\$632.12
WORCESTER . . . . .	190,471	3,439.83	3,406.83	33.00
SPRINGFIELD . . . . .	149,642	—	—	—
CAMBRIDGE . . . . .	118,075	981.09	981.09	—
FALL RIVER . . . . .	117,414	1,684.18	1,684.18	—
NEW BEDFORD . . . . .	110,022	950.95	950.95	—
LYNN . . . . .	100,909	2,455.74	2,455.74	—
SOMERVILLE . . . . .	100,773	2,075.78	2,075.78	—
LOWELL . . . . .	100,114	585.87	585.87	—
LAWRENCE . . . . .	86,785	651.74	651.74	—
QUINCY . . . . .	76,909	2,797.88	2,675.54	122.34
NEWTON . . . . .	66,144	9,551.80	8,710.53	841.27
BROCKTON . . . . .	62,407	2,301.61	2,300.71	.90
MEDFORD . . . . .	61,444	1,965.60	1,965.60	—
MALDEN . . . . .	57,277	2,221.03	2,221.03	—
HOLYOKE . . . . .	56,139	—	—	—
HAVERHILL . . . . .	49,516	1,399.07	1,399.07	—
PITTSFIELD . . . . .	47,516	—	—	—
EVERETT . . . . .	47,228	1,096.67	1,071.48	25.19
SALEM . . . . .	43,472	794.21	770.59	23.62
CHELSEA . . . . .	42,673	478.81	462.60	16.21
CHICOPEE . . . . .	41,952	589.76	583.05	6.71
FITCHBURG . . . . .	41,700	713.78	713.78	—
WALTHAM . . . . .	40,557	1,569.22	1,487.69	81.53
TAUNTON . . . . .	37,431	468.70	468.70	—
REVERE . . . . .	35,319	241.10	241.10	—
BEVERLY . . . . .	25,871	215.55	215.55	—
NORTHAMPTON . . . . .	24,525	905.42	905.42	—
MELROSE . . . . .	24,256	1,165.94	1,165.94	—
GLOUCESTER . . . . .	24,164	—	—	—
NORTH ADAMS . . . . .	22,085	637.42	637.42	—
PEABODY . . . . .	22,082	—	—	—
LEOMINSTER . . . . .	21,894	950.32	950.32	—
ATTLEBORO . . . . .	21,835	876.02	828.51	47.51
GARDNER . . . . .	20,397	—	—	—
WOBURN . . . . .	19,695	384.40	384.40	—
WESTFIELD . . . . .	18,788	—	—	—
MARLBOROUGH . . . . .	15,781	236.76	236.76	—
NEWBURYPORT . . . . .	14,815	747.16	539.16	208.00
39 Cities . . . . .	2,975,790	\$68,658.17	\$66,619.77	\$2,038.40

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

## 9. Recreation.

CITIES.	Popu- lation of 1935	A TOTAL RECEIPTS	B Parks and Gardens	C Play- grounds and Gym- nasia	D Bathhouses and Beaches	E Celebra- tions and Entertain- ments
BOSTON . . .	817,713	\$88,888.54	\$31,903.54	\$19,661.47	\$37,241.53	\$82.00
WORCESTER . . .	190,471	10,105.58	358.43	9,747.15	—	—
SPRINGFIELD . . .	149,642	45,810.97	4,111.51	41,018.86	680.60	—
CAMBRIDGE . . .	118,075	10,266.94	—	9,189.60	1,077.34	—
FALL RIVER . . .	117,414	—	—	—	—	—
NEW BEDFORD . . .	110,022	1,852.15	360.25	—	1,491.90	—
LYNN . . .	100,909	19,236.34	312.55	18,923.79	—	—
SOMERVILLE . . .	100,773	538.30	—	—	538.30	—
LOWELL . . .	100,114	2,368.18	2,368.18	—	—	—
LAWRENCE . . .	86,785	60.00	60.00	—	—	—
QUINCY . . .	76,909	317.97	—	124.00	—	193.97
NEWTON . . .	66,144	4,101.29	432.00	2,394.99	1,274.30	—
BROCKTON . . .	62,407	18,544.31	6.46	16,251.55	2,286.30	—
MEDFORD . . .	61,444	—	—	—	—	—
MALDEN . . .	57,277	—	—	—	—	—
HOLYOKE . . .	56,139	212.50	—	212.50	—	—
HAVERHILL . . .	49,516	72.45	72.45	—	—	—
PITTSFIELD . . .	47,516	344.85	249.35	—	95.50	—
EVERETT . . .	47,228	10,452.26	10.00	10,442.26	—	—
SALEM . . .	43,472	21,862.90	2,209.00	17,140.47	2,513.43	—
CHELSEA . . .	42,673	774.46	135.00	639.46	—	—
CHICOPEE . . .	41,952	—	—	—	—	—
FITCHBURG . . .	41,700	—	—	—	—	—
WALTHAM . . .	40,557	—	—	—	—	—
TAUNTON . . .	37,431	78.20	—	78.20	—	—
REVERE . . .	35,319	100.00	100.00	—	—	—
BEVERLY . . .	25,871	294.62	—	—	294.62	—
NORTHAMPTON . . .	24,525	—	—	—	—	—
MELROSE . . .	24,256	90.15	—	1.00	89.15	—
GLOUCESTER . . .	24,164	3,287.40	1,655.75	1,429.25	202.40	—
NORTH ADAMS . . .	22,085	—	—	—	—	—
PEABODY . . .	22,082	10,278.75	—	10,278.75	—	—
LEOMINSTER . . .	21,894	52.13	52.13	—	—	—
ATTLEBORO . . .	21,835	15.00	—	15.00	—	—
GARDNER . . .	20,397	3,151.04	2.64	—	3,148.40	—
WOBURN . . .	19,695	—	—	—	—	—
WESTFIELD . . .	18,788	—	—	—	—	—
MARLBOROUGH . . .	15,781	—	—	—	—	—
NEWBURYPORT . . .	14,815	32.50	32.50	—	—	—
39 Cities	2,975,790	\$253,189.78	\$44,431.74	\$157,548.30	\$50,933.77	\$275.97



TABLE VI.—Summary of Revenue Receipts.

CITIES.	A TOTAL RECEIPTS	B Taxes	C Licenses and Permits	D Fines and Forfeits	E Grants and Gifts	F Other General Revenue	G Special As- sessments	H Privileges	I Depart- mental	J Public Service En- terprises	K Cemeteries	L Interest
BOSTON .	\$78,416,025.26	\$58,178,363.60	\$1,746,212.77	\$150,245.13	\$1,904,909.84	\$1,351.00	\$512,880.46	\$561,649.25	\$3,744,579.41	\$8,609,192.22	\$75,788.15	\$2,930,839.43
WORCESTER .	15,209,806.17	11,228,465.31	428,367.58	14,914.67	636,440.36	—	135,890.15	244,376.20	1,274,570.02	934,667.82	59,438.73	253,184.33
SPRINGFIELD .	13,502,473.61	9,547,838.73	344,106.06	29,600.46	772,350.32	—	55,359.54	237,933.59	1,270,226.43	1,050,530.35	—	194,528.13
CAMBRIDGE .	9,009,174.46	7,579,805.53	168,534.76	9,628.76	76,240.12	—	3,715.59	134,301.89	1,375,939.23	465,195.52	42,390.46	244,032.60
FALL RIVER .	5,776,280.11	4,762,606.49	124,220.12	7,647.26	42,020.92	3.73	—	93,114.97	256,190.65	359,181.79	25,687.85	105,606.33
NEW BEDFORD .	6,220,914.44	4,695,596.27	202,975.44	19,207.59	339,104.16	165.08	3,441.85	100,247.74	350,223.39	375,495.03	36,930.52	97,527.37
LYNN .	5,197,718.42	3,874,900.90	138,794.90	8,821.90	213,103.91	2,578.62	22,168.67	98,305.68	386,224.91	427,206.86	51,599.33	117,706.91
SOMERVILLE .	6,017,182.92	4,621,707.05	95,466.47	6,863.00	213,103.91	—	17,293.44	91,405.93	432,800.37	456,803.63	—	91,648.92
LOWELL .	5,196,765.21	4,214,841.70	111,270.62	6,099.99	145,101.31	8.00	3,920.77	79,338.84	291,081.84	317,002.47	25,647.33	56,051.03
LAURENS .	4,905,144.05	4,121,841.70	104,991.38	5,090.15	182,180.77	—	1,873.17	73,985.61	317,457.20	229,749.96	11,296.57	43,669.54
QUINCY .	5,822,596.73	4,350,987.66	46,611.67	4,931.45	172,436.17	1,002.86	67,943.74	115,515.19	417,179.69	438,029.43	27,923.95	122,240.11
NEWTON .	5,967,741.03	4,192,038.66	46,611.67	4,931.45	172,436.17	—	1,873.17	73,985.61	317,457.20	229,749.96	11,296.57	43,669.54
BROCKTON .	4,106,963.21	3,108,271.28	70,903.05	5,345.62	16,912.16	—	18,864.45	83,723.25	379,594.25	386,743.48	18,336.42	162,183.98
MEDFORD .	3,735,007.31	3,011,127.72	34,032.67	4,128.05	53,641.31	—	33,909.88	79,983.16	166,416.15	225,746.00	40,136.14	85,896.83
MALDEN .	3,534,825.64	2,390,103.40	42,448.85	2,139.22	11,239.79	—	46,413.01	53,058.95	203,845.55	190,964.00	25,401.68	88,911.19
HOLYOKE .	2,855,981.10	128,125.99	8,710.95	8,710.95	57,701.79	—	3,365.93	53,998.37	153,861.84	1,370,552.60	—	105,542.05
HAVERHILL .	2,891,894.39	2,176,707.16	50,170.94	6,470.54	55,908.39	—	3,069.36	56,951.08	302,563.41	178,260.34	77.25	61,715.92
FAIRFAX .	3,076,313.82	2,479,138.29	66,603.17	8,017.69	26,740.63	—	48,010.31	55,351.33	174,965.79	161,322.12	17,556.93	56,164.49
EVERETT .	3,258,183.96	2,592,528.85	30,616.89	3,229.62	41,560.07	.09	5,374.27	82,848.78	301,331.78	185,360.90	47,575.78	47,715.29
SALEM .	2,611,034.45	2,045,257.63	59,553.51	2,561.86	25,121.81	—	903.35	45,491.34	199,186.36	169,786.58	16,356.72	72,064.07
CHELSEA .	2,729,403.87	2,154,006.45	54,151.13	900.39	22,839.04	—	8,639.97	26,094.01	231,132.85	159,576.86	—	35,399.54
FITCHBURG .	2,859,027.87	1,959,099.84	44,980.43	6,663.49	40,546.23	—	2.00	29,892.50	94,795.03	64,652.75	3,795.23	35,399.54
WALTHAM .	2,493,102.39	1,835,873.39	42,016.01	6,030.30	29,569.72	—	5,187.00	45,970.69	327,939.40	142,890.33	14,868.88	42,947.67
ROSLINDALE .	2,626,253.39	2,055,774.99	46,622.00	3,619.19	61,451.82	—	1,602.88	40,013.54	172,538.75	140,482.51	54,995.31	54,995.31
TAUNTON .	1,665,774.80	1,665,774.80	55,473.57	1,590.54	43,990.72	1,388.60	2,277.32	48,311.54	109,023.03	798,502.51	12,737.98	47,179.75
REVERLY .	2,147,382.39	1,814,309.71	45,485.42	1,690.66	5,909.37	36.00	3,218.25	20,673.17	108,742.13	124,968.95	—	23,028.73
BEVERLY .	1,840,202.82	1,504,435.61	28,035.45	1,690.66	5,909.37	339.47	11,862.43	37,406.97	105,592.86	179,467.92	11,968.27	23,741.86
NORTHAMPTON .	919,900.95	919,900.95	48,641.80	3,555.53	48,282.67	23.54	4,972.57	34,069.97	8,067.79	83,633.62	9,989.37	42,331.01
MELROSE .	1,658,268.50	1,355,606.93	3,184.05	280.45	7,491.36	—	40,079.05	41,639.21	4,571,041.01	95,011.04	15,823.40	27,964.71
GLOUCESTER .	1,697,367.62	1,269,287.59	54,326.50	1,298.52	47,546.26	—	8,296.64	25,161.56	74,198.92	188,805.48	1,050.74	15,895.26
NORTH ADAMS .	1,131,274.77	831,986.78	59,729.67	2,529.03	50,552.69	—	8,568.53	25,179.90	50,938.92	188,160.71	5,763.28	15,895.26
PEABODY .	1,751,262.13	1,005,180.68	19,082.40	1,972.45	9,373.55	258.55	1,899.97	25,111.74	127,587.96	516,778.30	6,762.03	21,714.26
LEONISTON .	1,099,102.45	818,201.58	19,016.81	1,530.35	16,110.31	—	5,733.87	23,111.39	22,332.92	100,839.18	9,494.95	12,741.26
ATTENBORO .	1,217,909.89	937,717.55	14,435.81	8,555.37	15,923.42	—	3,017.18	28,663.64	54,339.23	110,232.00	—	44,965.49
GARDNER .	964,479.57	757,438.15	16,970.00	2,476.00	10,993.31	—	6,710.59	19,757.53	103,768.23	75,646.54	4,180.48	12,364.12
WOBURN .	1,174,015.54	886,876.01	24,148.26	678.40	31,011.99	—	484.79	21,704.37	138,768.23	72,017.57	10,180.48	24,602.12
WESTFIELD .	1,134,743.36	809,167.34	22,925.28	3,334.20	34,939.78	—	67.30	24,616.09	63,172.99	453,717.90	9.06	19,928.77
MALDENBOROUGH .	753,193.00	558,580.92	21,028.00	828.38	15,805.43	—	484.79	15,616.09	63,172.99	59,882.40	1,881.34	16,332.19
NEWBURYPORT .	698,183.57	519,376.91	13,849.18	1,646.51	10,591.25	—	20.94	16,041.05	43,050.82	75,207.15	110.00	18,291.06
39 Cities .	\$222,665,683.85	\$167,738,953.32	\$4,712,341.61	\$359,142.64	\$5,526,937.06	\$7,405.54	\$1,230,645.58	\$3,024,859.74	\$13,400,370.67	\$20,850,366.16	\$601,277.59	\$5,574,383.94

\* Includes \$12.50 from administration of trust funds.

\* Includes \$17.77 from administration of trust funds.

\* Includes \$25 from administration of trust funds.



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## DIVISION C

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### PAYMENTS FOR MAINTENANCE AND INTEREST

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TABLE VII. — Maintenance of Departments.  
1. General Government.

Cities.	Population of 1935	A Total Ex- PENSES	B Legislative	C Executive	D Financial	E Other General Departments	F Municipal Buildings
BOSTON	817,713	\$1,994,737.18	\$97,891.81	\$102,321.16	\$864,862.51	\$726,064.97	\$203,596.73
WORCESTER	190,471	486,194.41	11,628.56	28,340.14	207,491.82	188,150.69	50,533.99
SPRINGFIELD	149,642	443,652.78	3,920.14	11,698.27	198,199.03	123,546.08	106,288.47
CAMBRIDGE	118,075	285,824.27	16,648.39	14,606.79	99,451.14	106,240.98	48,876.97
FALL RIVER	117,414	172,335.61	3,908.97	6,544.86	88,803.41	50,701.94	22,376.50
NEW BEDFORD	110,022	248,175.73	8,783.23	14,104.28	76,731.17	76,438.92	42,128.63
LYNN	100,909	176,174.79	6,000.06	10,517.31	76,777.23	67,613.42	13,306.83
SOMERVILLE	100,773	214,483.53	16,095.98	20,151.97	91,737.06	72,250.45	14,245.07
LOWELL	100,114	229,926.39	7,622.79	14,618.82	87,694.41	32,282.04	16,947.81
LAWENCE	86,785	141,905.37	—	21,017.74	59,750.38	44,189.54	25,513.74
QUINCY	76,909	191,635.36	6,682.95	10,816.15	86,392.70	62,199.82	30,283.22
NEWTON	66,144	204,761.31	172.71	8,511.90	75,504.52	89,988.96	24,366.90
BROCKTON	62,407	157,749.35	1,373.54	6,616.65	66,788.37	58,603.89	3,487.65
NEDFORD	61,444	141,947.95	8,242.90	9,250.00	52,314.97	52,145.15	19,994.93
MAIDEN	57,277	104,449.38	2,628.42	6,349.60	59,388.03	32,595.68	29,558.20
HOLYOKE	56,139	159,671.58	808.87	8,425.75	61,894.67	58,984.09	13,430.94
HAYVERHILL	49,516	98,582.41	—	11,514.75	44,543.01	29,093.71	6,618.84
PITTSFIELD	47,516	92,095.04	3,138.79	3,563.87	41,123.51	37,650.03	10,394.12
EVERETT	47,228	122,440.48	10,607.41	8,469.26	53,623.99	39,345.70	15,316.76
SALEM	43,472	110,754.98	7,707.43	6,900.97	39,732.63	41,097.19	26,484.18
CHELSEA	42,673	114,078.01	11,589.42	6,455.99	37,976.19	31,572.23	17,876.03
CHICOPEE	41,952	93,376.12	794.15	4,143.44	47,260.15	23,302.35	11,484.41
FITCHBURG	41,700	104,102.01	5,214.57	7,430.54	40,384.74	39,587.75	14,673.51
WALTHAM	40,537	122,222.30	5,530.31	8,962.92	47,616.07	25,979.25	6,759.59
TACNTON	37,431	83,336.41	5,469.21	5,814.56	38,601.92	16,811.46	5,564.17
REVERE	35,319	81,800.15	4,318.25	9,419.23	44,491.62	23,717.00	7,488.72
BEVERLY	25,871	70,491.34	3,298.21	4,643.03	22,523.72	17,178.27	7,677.45
NORTHAMPTON	24,525	50,870.17	108.33	3,571.13	30,523.24	23,183.12	10,116.87
MELROSE	24,266	78,317.15	2,334.59	4,597.73	41,565.98	22,986.62	3,925.40
GLOUCESTER	24,164	84,264.63	9,661.10	1,298.41	23,228.20	21,082.68	10,992.32
NORTH ADAMS	22,085	51,800.38	3,669.99	4,618.40	34,571.05	6,716.07	8,375.35
PEABODY	22,082	64,906.43	2,510.61	8,817.17	20,748.32	22,458.97	3,251.18
LEOMINSTER	21,894	40,167.52	2,318.57	3,883.88	26,471.81	9,647.72	3,176.00
ATTLEBORO	21,837	58,364.44	2,199.42	3,468.92	16,291.90	20,098.08	7,359.48
GARDNER	20,397	34,783.96	1,302.40	2,475.20	26,447.52	12,366.31	3,641.86
WOBURN	19,693	57,682.68	1,841.20	3,812.99	19,398.18	10,492.32	3,873.66
WESTFIELD	18,788	41,060.54	3,199.63	2,729.78	17,777.63	5,854.98	4,952.93
MARLBOROUGH	15,781	38,073.02	494.46	1,517.40	18,337.53		
NEWBURYPORT	14,815	31,157.30					
39 Cities	2,975,790	\$7,048,352.79	\$270,321.90	\$414,965.14	\$3,022,229.52	\$2,444,122.55	\$896,713.68

TABLE VII. — Maintenance of Departments — Continued.  
*I D. Financial Departments of General Government.*

FINANCIAL

CITIES.	TOTAL EXPENSES	Auditor, Accountant, and Auditing					Collector	Assessors	License Commissioners	Other Finance Offices and Accounts
		Treasurer								
BOSTON	\$864,862.51	\$92,374.11	\$79,603.36	\$278,551.34	\$311,294.21			\$44,428.55	\$58,610.94	
WORCESTER	207,491.03	32,957.82	1,100,416.27		58,150.17			10,039.77	5,927.00	
SPRINGFIELD	198,199.82	23,072.21	31,083.85	52,917.69				3,476.73	4,054.15	
CAMBRIDGE	99,451.14	16,136.60	1,432,436.31		29,580.83			7,465.36	3,832.04	
FALL RIVER	88,803.34	14,624.04	15,900.23	16,488.23	19,654.68				22,136.16	
NEW BEDFORD	76,731.17	14,320.45	133,710.63		20,699.52			3,564.12	4,436.45	
LYNN	76,777.23	9,182.32	15,875.72		25,040.36			2,302.42	2,568.00	
SOMERVILLE	91,737.06	10,394.12	151,486.73		25,072.84			1,732.25	1,732.25	
LOWELL	87,694.41	14,178.08	131,786.04		23,080.46			6,411.21	12,238.62	
LAWRENCE	59,750.38	8,844.46	10,436.00	20,052.25	15,492.10			3,117.57	1,808.00	
QUINCY	86,392.70	9,927.78	15,719.08	28,395.02	28,955.08			290.40	3,105.34	
NEWTON	75,504.52	18,147.42	131,228.47		23,553.74			1,285.79	1,289.10	
BROCKTON	66,788.37	7,204.49	9,857.48	23,096.92	22,264.73			2,150.18	2,214.57	
MILFORD	52,314.97	9,963.18	5,359.86	18,668.58	16,086.07			809.19	1,428.09	
MAIDEN	59,388.03	12,787.07	121,399.96		20,999.16			2,183.50	2,018.34	
HOLYOKE	61,894.67	7,970.87	11,249.24		20,164.69			2,165.94	690.00	
HAVERHILL	44,543.01	9,529.79	16,377.62		15,179.85			2,065.26	1,390.49	
PITTSFIELD	41,123.51	4,399.06	6,829.43	11,884.91	15,059.89			1,350.22	1,600.00	
EVERETT	53,623.99	7,516.29	11,762.44	16,931.89	15,390.87			1,385.00	637.50	
SALEM	37,972.63	4,516.14	5,770.72	10,424.70	15,658.40			1,629.34	1,665.47	
CHELSEA	37,976.19	4,321.63	17,416.71		13,223.00			1,697.20	1,385.51	
CHICOPEE	47,260.15	5,119.04	7,293.42	17,799.64	14,198.10			424.95	2,425.00	
FITCHBURG	40,384.74	6,073.15	11,670.03		13,386.29			2,684.27	1,540.00	
WALTHAM	47,616.07	7,195.42	12,912.98		11,797.75			3,894.92	2,815.00	
TAUNTON	38,001.22	4,963.87	15,931.48		13,682.50			845.40	3,177.97	
REVERE	44,491.62	4,202.32	9,023.83	15,811.45	13,060.71			927.36	1,465.00	
BEVERLY	33,268.93	5,202.32	5,744.35	8,019.79	12,637.47			500.00	1,165.00	
NORTHAMPTON	22,523.72	4,977.32	3,126.48	7,020.57	6,449.43			326.74	623.74	
MELROSE	30,524.24	5,535.41	11,424.61		10,056.22			66.75	411.25	
GLoucester	41,305.98	7,004.05	7,466.32	9,693.88	13,358.39			2,146.46	1,836.88	
North Adams	25,228.20	4,600.14	10,073.09		9,428.39			417.60	708.98	
PEABODY	34,571.05	7,551.59	3,514.70	10,898.84	10,718.30			442.68	1,444.94	
LEMINSTER	20,748.32	3,337.17	3,918.26	4,806.79	6,873.61			962.49	850.00	
Attleboro	26,471.84	5,308.92	4,673.86	7,576.84	7,869.26			632.10	410.86	
GARDNER	16,291.90	2,975.00	1,794.64	4,983.82	5,649.04			889.40		
Woburn	26,447.52	4,383.86	5,817.17	7,748.22	6,771.54			606.00	1,120.73	
W. Springfield	19,398.18	2,234.06	9,085.16		6,783.80			427.16	865.00	
MARLBOROUGH	17,777.63	2,237.44	18,695.50		5,499.17			546.47	799.05	
NEWBURYPORT	18,337.53	3,180.86	16,744.71		5,739.04			994.06	1,678.86	
39 Cities	\$3,022,229.52	\$428,450.82	\$721,650.74	\$613,233.71	\$982,184.85			\$118,603.12	\$158,106.28	

<sup>1</sup> Treasurer and collector.

TABLE VII. — *Maintenance of Departments — Continued.*  
*I E. Other General Departments of General Government.*

CITIES.	TOTAL EXPENSES	OTHER GENERAL DEPARTMENTS							
		Law	City Clerk	City Messenger	Public Works	Engineering	Superintendent of Buildings	Election and Registration	Miscellaneous
BOSTON	\$726,064.97	\$237,072.56	\$43,125.19	—	\$36,783.07	—	\$21,866.64	\$272,480.62	\$114,736.89
WORCESTER	188,150.69	18,955.29	20,037.87	\$8,358.36	—	\$61,161.45	23,808.71	48,742.15	7,066.86
SPRINGFIELD	123,546.08	28,856.49	22,580.62	2,775.00	9,888.74	—	15,119.09	30,380.42	13,945.72
CAMBRIDGE	106,240.98	16,906.81	18,550.08	3,256.52	—	10,679.57	10,128.97	34,836.76	11,882.27
FALL RIVER	50,701.94	14,000.98	9,208.22	78.46	5,500.00	—	1,066.80	5,439.71	7,107.94
NEW BEDFORD	76,428.42	7,522.66	21,680.84	319.07	—	28,545.13	7,345.18	10,404.70	610.84
LYNN	15,280.02	16,125.47	8,249.76	—	—	16,157.63	9,403.17	15,773.57	2,749.27
SOMERVILLE	67,613.42	10,035.00	16,125.47	5,930.69	—	9,376.78	7,937.35	19,701.46	8,143.70
LOWELL	87,708.53	17,165.58	9,301.58	2,072.00	—	16,387.21	6,604.52	26,413.34	9,764.30
LAWRENCE	44,189.54	2,633.27	6,973.99	1,928.71	—	—	3,369.73	13,317.72	5,080.20
QUINCY	62,199.82	7,977.29	8,449.09	800.00	4,000.00	—	—	14,928.66	3,510.63
NEWTON	59,988.96	10,119.71	14,345.10	—	—	22,534.15	9,721.61	7,192.51	13,321.45
BROCKTON	58,603.89	11,862.75	8,924.23	—	—	35,288.58	10,725.10	13,321.45	1,362.65
MEDFORD	52,145.15	8,017.30	8,925.06	2,565.00	—	19,342.79	7,026.37	9,576.46	8,261.48
MALDEN	32,595.68	3,435.74	5,613.39	2,595.64	—	14,799.85	—	7,663.40	300.00
HOLYOKE	58,984.09	4,464.70	7,813.89	2,898.19	14,379.97	10,216.54	9,36.12	13,749.28	249.45
HAVERHILL	29,093.71	3,336.03	7,131.13	1,371.86	—	10,410.91	9,36.12	4,861.10	1,046.56
PITTSFIELD	37,650.03	2,564.53	7,107.37	—	11,886.34	4,034.22	4,284.76	7,625.07	147.74
EVERETT	39,345.70	2,326.45	7,904.53	2,039.03	1,504.89	14,036.77	—	8,075.08	3,458.95
SALEM	41,097.19	4,023.52	6,497.12	2,020.70	—	12,070.55	1,203.84	10,181.90	5,099.56
CHELSEA	31,572.23	4,004.63	6,497.12	2,020.70	—	12,070.55	2,530.48	6,567.13	3,009.80
CHICPEE	23,302.35	1,804.05	5,100.83	1,859.41	9,916.51	5,916.74	6,134.30	4,380.64	504.00
FITCHBURG	39,587.75	4,129.45	5,758.36	2,069.58	—	7,530.36	5,977.12	4,931.32	8,388.99
WALTHAM	45,439.46	6,512.17	7,727.32	1,991.31	—	15,264.58	1,995.08	4,931.46	307.23
TAUNTON	25,979.25	1,668.48	7,370.10	600.00	—	3,595.00	3,018.57	1,288.44	168.79
REVERE	16,811.46	3,190.67	3,598.27	1,628.41	—	5,358.82	—	5,703.75	66.92
BEVERLY	23,717.00	2,504.70	5,969.30	1,735.00	4,400.00	3,331.33	—	2,573.58	135.62
NORTHAMPTON	17,178.27	1,696.25	5,541.02	1,235.92	14,159.49	9,252.85	—	1,277.83	77.80
MELROSE	33,183.12	2,536.53	5,820.80	2,046.51	—	4,486.72	—	4,961.39	47.65
GLoucester	22,980.62	5,137.07	6,271.13	—	4,955.76	4,777.76	—	4,023.17	263.05
NORTH ADAMS	11,054.67	3,374.71	3,761.97	—	—	—	—	3,654.94	—
PEABODY	6,716.07	2,824.55	2,444.26	—	—	—	—	1,447.26	—
LEOMINSTER	22,458.97	1,132.54	3,691.51	799.85	7,841.05	7,628.17	—	134.25	1,331.60
ATTEBORO	3,647.72	1,984.49	2,512.86	—	742.50	2,405.35	—	1,921.52	81.00
GARDNER	20,098.08	2,624.65	4,443.51	—	4,471.73	4,224.95	—	4,333.24	—
WOBURN	12,366.31	1,282.96	4,059.79	—	5,341.95	—	—	1,679.71	1.90
WESTFIELD	10,492.32	2,233.23	3,323.31	—	—	1,941.25	—	2,994.53	—
MARLBOROUGH	5,854.98	1,027.10	2,857.79	200.00	—	—	—	1,770.09	—
NEWBURYPORT									
39 Cities	\$2,444,122.55	\$478,833.54	\$352,480.41	\$53,179.22	\$140,530.82	\$402,087.41	\$148,556.18	\$640,274.16	\$228,130.81



TABLE VII. — Maintenance of Departments — Continued.  
2. Protection of Persons and Property.

Cities.	Population of 1935	A TOTAL EXPENSES	B Police Department	C Fire Department	D Militia	E Inspection	F Forestry	G Other Protection of Persons and Property
BOSTON . . . . .	817,713	\$9,572,550.51	\$5,358,755.82	\$3,757,868.65	\$16,067.82	\$385,584.48	\$49,942.08	\$4,331.66
WORCESTER . . . . .	190,471	2,169,417.55	1,088,888.70	969,194.31	3,058.02	70,435.50	30,571.22	1,300.00
SPRINGFIELD . . . . .	149,642	1,876,413.19	821,308.40	937,270.68	489.49	64,769.77	52,547.76	27.09
CAMBRIDGE . . . . .	118,075	1,097,679.44	506,637.40	475,994.91	2,439.03	24,926.09	18,510.17	69,571.84
FALL RIVER . . . . .	117,414	673,115.89	339,553.58	315,848.43	487.96	11,745.38	5,480.14	—
NEW BEDFORD . . . . .	110,022	894,529.66	442,553.11	399,018.38	630.46	26,050.62	21,378.59	4,918.50
LYNN . . . . .	100,909	881,706.09	351,062.79	470,901.31	1,520.36	13,982.17	7,707.92	36,531.54
SOMERVILLE . . . . .	100,773	814,158.92	367,064.28	385,261.08	1,297.54	13,880.64	7,522.62	39,132.76
LOWELL . . . . .	100,114	734,137.15	340,743.57	364,191.93	2,972.25	16,244.75	9,879.24	105.41
LAVERGNE . . . . .	86,785	596,377.94	275,683.77	296,822.67	2,823.88	14,348.57	7,704.05	3,935.00
QUINCY . . . . .	76,909	604,843.46	286,271.12	257,177.68	2,461.85	13,373.19	18,474.68	27,084.94
NEWTON . . . . .	66,144	612,716.73	301,606.81	251,436.99	16,392.54	16,392.54	33,235.77	1,855.06
BROCKTON . . . . .	62,407	511,097.99	197,774.38	286,150.22	188.71	10,969.49	14,160.13	10,400.69
MEDFORD . . . . .	61,444	433,230.81	193,815.24	211,144.04	2,377.71	8,974.09	6,504.91	—
MALDEN . . . . .	57,277	470,927.72	206,358.05	239,429.56	996.57	12,044.77	11,198.77	—
HOLYOKE . . . . .	56,139	580,834.75	320,598.61	332,735.86	32.13	9,208.00	8,280.15	—
HAVERHILL . . . . .	49,516	367,156.25	132,080.01	203,140.21	996.76	7,334.49	18,785.84	4,818.94
PITTSFIELD . . . . .	47,516	266,589.07	122,331.41	122,134.50	8,891.12	2,118.12	21,852.21	10,864.72
EVERETT . . . . .	47,228	164,275.24	164,275.24	236,863.94	957.09	13,309.67	235.45	13,799.30
SALEM . . . . .	43,472	437,583.60	141,121.12	139,687.73	—	6,282.08	15,371.56	29,176.34
CHELSEA . . . . .	42,673	369,008.35	157,458.24	203,478.36	300.00	8,437.66	157.75	27.08
CHICOPEE . . . . .	41,952	274,816.00	111,253.73	155,608.94	—	10,071.23	816.91	2,009.64
FITCHBURG . . . . .	41,700	298,838.20	112,401.72	168,243.21	1,251.55	6,593.85	6,112.40	37,289.88
WALTHAM . . . . .	40,557	294,581.19	117,285.19	120,800.96	6.96	3,732.90	11,370.76	9,918.86
TAUNTON . . . . .	37,431	278,244.58	120,014.57	139,784.30	—	7,499.35	4,726.09	—
REVERE . . . . .	35,319	221,120.78	77,115.18	128,654.03	—	6,063.14	4,310.00	—
BEVERLY . . . . .	25,871	265,671.50	105,312.64	135,569.14	—	6,063.14	561.25	14,416.58
NORTHAMPTON . . . . .	24,525	160,930.02	56,837.09	92,737.03	67.91	5,135.16	6,132.83	—
MELROSE . . . . .	24,256	183,590.45	74,471.22	98,016.10	—	5,651.60	5,294.88	126.65
GLOUCESTER . . . . .	24,164	218,047.82	90,504.22	105,099.23	219.67	2,580.82	14,853.28	4,510.76
NORTH ADAMS . . . . .	22,085	130,115.16	56,943.89	59,911.61	283.55	2,580.82	6,402.92	3,992.37
PEABODY . . . . .	22,082	187,731.79	70,284.38	91,916.53	—	4,949.24	19,700.64	881.00
LEONISTON . . . . .	21,894	118,939.08	33,116.06	74,897.70	—	4,312.53	6,360.11	252.68
ATTLEBORO . . . . .	21,855	164,378.44	53,204.41	104,038.53	89.73	2,077.30	4,148.47	800.00
GARDNER . . . . .	20,397	82,482.84	31,648.92	44,910.91	—	2,651.31	3,271.70	—
WOBURN . . . . .	19,695	116,680.83	47,655.74	61,451.03	1,776.99	4,932.85	564.22	300.00
WESTFIELD . . . . .	18,788	52,414.27	53,251.47	53,251.47	2,790.53	2,710.43	5,493.56	148.00
MARLBOROUGH . . . . .	15,781	84,003.36	39,432.32	34,190.45	200.00	2,895.00	7,185.59	100.00
NEWBURYPORT . . . . .	14,815	82,510.08	38,347.96	36,118.14	—	944.28	5,038.66	2,061.04
39 Cities	2,975,790	\$27,589,917.22	\$13,323,135.16	\$12,560,970.35	\$48,148.34	\$846,666.64	\$447,185.22	\$363,811.51

TABLE VII. — *Maintenance of Departments — Continued.**2 B. Police Department.*

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Fuel and Light	E Maintenance of Buildings and Grounds	F Other Expenses
BOSTON .	\$5,358,755.82	\$4,899,192.93	\$178,714.09	\$64,937.09	\$94,061.33	\$121,850.38
WORCESTER .	1,088,888.70	1,009,307.77	34,411.50	6,965.53	11,697.13	26,506.77
SPRINGFIELD .	821,308.40	776,835.83	22,107.62	5,128.51	1,653.21	15,583.23
CAMBRIDGE .	506,637.40	487,242.33	10,689.11	2,193.21	56.21	6,456.54
FALL RIVER .	339,553.58	319,888.57	8,506.82	4,758.17	848.35	5,551.67
NEW BEDFORD .	442,533.11	417,390.26	16,088.13	2,961.70	1,399.93	4,693.09
LYNN .	351,062.79	330,772.09	11,477.04	2,860.13	1,157.62	4,795.91
SOMERVILLE .	367,064.28	349,022.08	11,258.95	2,617.83	716.47	3,448.95
LOWELL .	340,743.57	329,950.55	3,884.90	1,826.98	2,077.93	3,003.21
LAWRENCE .	275,683.77	261,640.66	6,066.22	1,815.84	2,137.17	4,023.88
QUINCY .	286,271.12	264,372.07	12,182.79	1,598.38	5,024.24	3,093.64
NEWTON .	310,606.81	288,206.60	13,553.54	3,391.44	2,195.50	3,259.73
BROCKTON .	197,774.38	183,858.99	6,242.04	1,516.62	1,026.62	5,130.11
MEDFORD .	193,815.24	185,597.36	4,651.67	1,003.69	692.05	1,870.47
MALDEN .	206,358.05	195,520.20	5,557.36	1,404.65	914.41	2,961.43
HOLYOKE .	230,598.61	219,482.30	8,130.95	—	—	2,985.36
HAVERHILL .	132,080.01	124,472.95	4,543.97	470.64	640.06	1,952.39
PITTSFIELD .	122,331.41	109,225.67	9,311.38	1,300.48	243.32	2,250.56
EVERETT .	164,275.24	158,137.39	2,589.15	952.42	1,232.12	1,864.16
SALEM .	141,121.12	134,060.81	3,730.28	1,666.05	588.62	1,075.36
CHELSEA .	157,458.24	143,430.14	3,689.73	1,843.50	6,337.24	2,157.63
CHICOPEE .	111,223.73	106,866.67	2,470.61	165.42	261.05	1,459.98
FITCHBURG .	112,401.72	97,552.82	8,685.55	1,819.42	1,716.15	2,627.78
WALTHAM .	117,285.19	110,565.90	2,577.82	1,441.29	1,089.38	1,610.80
TAUNTON .	120,014.57	114,296.82	2,284.08	1,056.15	550.16	1,827.36
REVERE .	77,115.18	68,749.90	4,893.08	979.09	127.83	2,365.28
BEVERLY .	105,312.64	98,488.58	4,006.77	335.76	651.10	1,830.43
NORTHAMPTON .	56,837.09	53,102.51	2,000.90	623.35	96.48	1,013.85
MELROSE .	74,471.22	70,191.28	3,148.55	—	—	1,131.39
GLOUCESTER .	90,504.22	82,876.21	2,996.81	1,616.88	654.21	2,360.11
NORTH ADAMS .	56,943.89	53,559.66	1,086.34	559.33	704.30	1,034.26
PEABODY .	70,284.38	64,656.61	2,248.43	234.70	—	3,144.64
LEOMINSTER .	33,116.06	28,427.11	3,701.03	—	190.99	796.93
ATTLEBORO .	53,204.41	44,958.37	4,578.73	169.53	30.76	3,467.02
GARDNER .	31,648.92	27,151.21	2,417.00	759.02	391.60	930.09
WOBURN .	47,655.74	42,658.25	4,517.78	7.50	14.96	457.25
WESTFIELD .	52,414.27	48,393.56	2,821.80	161.88	209.18	823.35
MARLBOROUGH .	39,432.32	36,549.33	996.80	1,123.23	182.10	580.86
NEWBURYPORT .	38,347.96	35,266.90	868.47	903.80	729.59	579.20
39 Cities	\$13,323,135.16	\$12,371,919.24	\$433,687.29	\$123,169.21	\$142,299.37	\$252,060.05

TABLE VII. — *Maintenance of Departments — Continued.*

## 2 C. Fire Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Hydrant Service	E Fuel and Light	F Maintenance of Buildings and Grounds	G Other Expenses
BOSTON . . . . .	\$3,737,808.65	\$3,441,082.95	\$121,411.76	—	\$97,337.64	\$46,525.03	\$50,911.27
WORCESTER . . . . .	969,194.31	912,509.30	13,875.18	—	15,725.97	7,861.61	19,222.25
SPRINGFIELD . . . . .	937,270.68	890,389.33	21,889.46	—	14,590.31	4,331.93	6,066.65
CAMBRIDGE . . . . .	475,994.91	450,450.47	9,408.62	—	5,964.13	5,745.83	4,425.86
FALL RIVER . . . . .	315,848.43	285,106.41	14,953.39	—	9,270.64	5,112.52	1,405.47
NEW BEDFORD . . . . .	399,018.38	364,102.67	8,029.38	—	9,113.67	12,847.41	4,925.25
LYNN . . . . .	470,901.31	446,698.00	12,571.15	—	8,556.17	2,605.78	470.21
SOMERVILLE . . . . .	385,261.08	357,441.20	17,270.23	—	6,082.96	2,431.56	2,035.13
LOWELL . . . . .	364,191.93	341,230.18	5,682.89	—	7,106.29	1,215.01	2,075.68
LAWRENCE . . . . .	296,822.67	270,517.43	12,313.64	—	6,237.13	8,957.56	2,075.68
QUINCY . . . . .	257,177.68	232,033.50	15,822.87	—	3,291.83	3,969.24	2,060.24
NEWTON . . . . .	251,436.99	227,683.77	13,120.88	—	5,496.73	4,021.78	2,104.83
BROCKTON . . . . .	286,150.22	258,026.99	13,540.66	—	6,535.82	6,517.35	1,529.40
MEDFORD . . . . .	211,144.04	200,332.81	4,414.50	—	3,042.90	2,279.52	1,074.92
MALDEN . . . . .	239,429.56	225,402.52	7,337.92	—	3,073.97	2,707.44	907.71
HOLYOKE . . . . .	332,735.86	280,154.16	23,576.00	\$13,984.00	6,744.30	7,128.71	2,148.69
HAVERHILL . . . . .	203,140.91	172,673.18	19,700.21	1,824.11	4,554.73	2,049.64	2,338.03
PITTSFIELD . . . . .	122,134.30	110,813.18	3,554.82	—	2,612.72	3,394.03	1,769.75
EVERETT . . . . .	236,863.94	226,559.36	5,000.78	—	1,635.40	2,792.28	873.12
SALEM . . . . .	139,687.73	131,474.27	3,837.48	—	2,871.94	1,167.06	336.98
CHELSEA . . . . .	203,478.36	177,148.77	16,224.96	2,492.00	2,646.33	4,237.59	728.71
CHICOPEE . . . . .	155,608.54	146,808.36	3,840.30	—	2,712.92	1,613.93	631.03
FITCHBURG . . . . .	168,243.21	157,934.42	3,974.96	—	3,298.54	2,104.70	980.39
WALTHAM . . . . .	120,800.96	107,135.37	4,189.20	—	2,292.40	1,928.11	182.13
TAUNTON . . . . .	139,784.30	128,616.88	3,546.53	5,073.75	4,196.24	2,292.63	1,132.02
REVERE . . . . .	128,654.03	105,111.98	6,910.67	—	2,125.00	13,474.58	1,031.80
BEVERLY . . . . .	135,569.14	119,909.16	8,196.65	—	4,024.89	2,392.34	1,046.60
NORTHAMPTON . . . . .	92,737.03	85,386.88	4,289.54	—	1,584.81	1,103.60	372.20
MELROSE . . . . .	98,016.10	79,513.39	4,620.69	9,440.00	1,773.15	1,699.55	969.32
GROUENSTER . . . . .	105,099.23	90,256.95	7,607.56	—	2,419.94	2,969.98	1,844.80
NORTH ADAMS . . . . .	59,911.61	55,231.91	1,920.88	—	1,154.37	1,064.29	540.16
PEABODY . . . . .	91,916.53	84,085.85	2,826.55	—	1,716.24	1,404.42	1,883.47
LEOMINSTER . . . . .	74,897.70	48,598.58	9,325.73	—	1,329.43	1,284.36	1,547.60
ATTLEBORO . . . . .	104,058.53	77,669.02	3,243.27	16,812.00	2,033.29	2,115.62	787.33
GARDNER . . . . .	44,910.91	34,232.98	6,503.90	18,210.00	1,657.03	1,546.26	970.74
WOBURN . . . . .	61,451.03	54,749.37	4,679.70	—	1,231.64	1,536.90	253.42
WESTFIELD . . . . .	53,251.47	49,705.58	1,493.19	—	1,100.80	471.60	390.21
MARLBOROUGH . . . . .	34,100.45	29,928.00	1,681.08	—	1,613.52	430.68	535.17
NEWBURYPORT . . . . .	36,118.14	27,720.81	2,728.99	3,720.75	888.79	780.47	283.33
39 Cities . . . . .	\$12,560,970.35	\$11,485,116.25	\$439,125.17	\$71,556.61	\$259,643.56	\$181,581.68	\$123,947.08

TABLE VII. — *Maintenance of Departments — Continued.*  
*2 D, E, F, and G. Militia, Inspection, Forestry, and Other Protection of Persons and Property.*

CITIES.	MILITIA		INSPECTION			FORESTRY		OTHER PROTECTION OF PERSONS AND PROPERTY			
	Armories	Rifle Ranges	Buildings	Wires	Scales and Weights and Measures	Insect Pest Extermination	Planting and Trimming Trees	Forest Fires	Electrical Department	Pound and Dog Officers	Miscellaneous
BOSTON	\$10,527.47	\$5,540.35	\$240,751.77	\$96,085.83	\$48,746.88	\$8,260.45	\$41,681.63	—	—	\$4,331.66	—
WORCESTER	—	3,058.02	34,588.51	14,013.63	27,803.16	11,324.01	19,247.21	—	—	1,300.00	—
SPRINGFIELD	—	489.49	48,487.80	919.38	15,262.59	4,684.28	47,755.15	\$108.33	—	—	\$27.09
CAMBRIDGE	—	2,439.03	13,619.50	—	10,906.59	1,264.93	14,051.43	160.00	\$67,361.84	50.00	2,160.00
FALL RIVER	—	487.96	1,746.58	4,211.64	5,787.56	1,264.93	4,055.21	—	—	—	—
NEW BEDFORD	—	630.46	7,712.07	8,863.37	9,475.18	8,092.47	13,286.12	—	—	—	4,918.50
LYNN	—	1,520.36	5,051.64	—	8,930.53	2,500.00	5,207.92	—	34,376.79	2,104.75	50.00
SOMERVILLE	—	1,297.54	7,108.50	—	6,772.14	2,369.02	5,153.60	—	27,593.35	—	11,539.41
LOWELL	—	2,972.25	4,973.16	3,482.33	7,789.26	4,997.00	4,882.24	—	—	—	105.41
LAWRENCE	—	2,823.88	5,761.92	3,742.99	6,215.55	2,764.05	10,273.77	—	—	1,872.00	2,063.00
QUINCY	—	2,461.85	4,734.31	3,742.99	4,895.89	8,200.91	8,200.91	—	22,459.68	1,207.00	3,418.26
NEWTON	—	1,044.62	13,722.28	4,607.57	2,670.26	23,307.21	9,928.56	—	—	—	—
BROCKTON	—	188.71	2,180.25	4,181.67	4,181.67	6,749.73	7,410.40	—	—	1,555.06	—
MEDFORD	2,000.00	—	6,414.09	2,300.00	2,560.00	2,246.64	4,262.40	—	10,350.69	50.00	—
MALDEN	—	377.71	7,896.11	2,413.63	2,748.68	5,305.01	5,893.76	—	—	—	—
HOLYOKE	—	32.13	2,353.28	4,441.09	4,441.09	2,884.02	4,249.38	1,126.75	—	—	—
HAYVERHILL	—	996.76	2,831.95	2,100.55	2,100.55	5,792.81	12,093.03	391.38	10,777.72	1,660.86	3,158.08
PITTSFIELD	—	519.20	2,792.52	2,311.99	2,100.55	1,000.00	726.74	—	21,202.21	77.00	10.00
EVERETT	—	957.09	5,874.74	2,103.71	3,994.80	1,000.00	81.00	—	12,851.30	968.00	—
SALEM	—	—	2,140.00	—	4,523.93	3,837.45	11,534.11	—	28,576.34	—	600.00
CHICPEA	—	300.00	4,098.10	—	4,142.08	157.75	274.71	—	—	—	27.08
FITCHBURG	—	—	2,257.63	—	4,882.11	542.20	4,678.45	—	—	1,909.98	99.66
WALTHAM	—	1,251.55	2,778.10	2,599.80	4,693.33	1,433.95	9,128.70	—	37,084.84	38.00	147.04
TAUNTON	6.96	—	1,319.21	1,337.08	3,937.56	2,251.06	2,024.89	—	7,472.86	2,236.00	210.00
REVERE	—	—	—	1,711.40	3,792.90	2,702.10	561.25	—	7,092.47	61.50	137.00
BEVERLY	—	3,879.95	3,879.95	—	1,908.00	—	3,101.48	232.12	14,016.58	350.00	50.00
NORTHAMPTON	—	67.91	3,137.99	2,662.62	2,925.15	1,208.52	4,046.70	—	—	—	—
MELROSE	—	—	1,245.02	—	1,227.52	1,874.01	5,294.88	—	—	126.65	—
GLoucester	—	219.67	1,893.36	2,568.38	1,219.86	—	5,294.88	—	—	—	—
NORTH ADAMS	—	283.55	365.70	—	2,494.94	9,778.50	327.80	4,455.76	—	—	55.00
PEABODY	—	—	43.77	—	2,537.05	145.00	6,190.49	—	—	—	—
LEONISTON	—	—	1,157.76	1,554.61	2,537.05	5,594.99	12,282.20	67.43	881.00	—	—
ATTLEBORO	—	89.73	1,030.00	1,888.88	1,393.65	3,371.82	2,988.29	1,823.45	130.00	—	122.68
GARDNER	—	—	400.00	249.91	1,427.39	1,414.87	899.62	—	800.00	—	—
WOBURN	—	1,776.99	958.31	306.00	1,387.00	1,244.46	564.22	1,127.62	—	300.00	10.00
WESTFIELD	—	—	1,133.00	3,285.73	1,647.12	1,294.38	3,958.81	240.37	—	138.00	100.00
MARLBOROUGH	—	2,590.53	525.00	522.75	1,577.43	1,623.93	5,268.40	293.26	—	—	—
NEWBURYPORT	—	—	38.00	—	1,847.25	2,545.05	2,493.61	—	846.24	104.00	1,110.80
39 Cities	\$15,118.00	\$33,030.34	\$449,911.88	\$166,144.33	\$230,610.43	\$150,600.14	\$286,267.39	\$10,317.69	\$310,491.04	\$23,201.46	\$30,119.01

<sup>1</sup> Includes planting and trimming trees.



TABLE VII. — *Maintenance of Departments* — Continued.3. *Health and Sanitation.*

CITIES.	Population of 1935	A TOTAL EXPENSES	B Health	C Sanitation	D Other Health and Sanitation
BOSTON . . .	817,713	\$4,891,808.99	\$1,814,266.79	\$3,085,064.66	\$42,477.54
WORCESTER . . .	190,471	905,102.32	528,623.58	366,834.92	9,643.82
SPRINGFIELD . . .	149,642	922,120.87	260,225.33	644,755.40	17,140.14
CAMBRIDGE . . .	118,075	613,381.75	196,120.91	417,260.84	—
FALL RIVER . . .	117,414	269,426.01	193,356.15	72,211.89	3,857.97
NEW BEDFORD . . .	110,022	482,236.18	220,839.89	240,352.90	21,043.39
LYNN . . .	100,909	420,797.69	172,726.54	245,410.82	2,660.33
SOMERVILLE . . .	100,773	485,154.83	150,741.29	333,163.66	1,249.88
LOWELL . . .	100,114	360,881.60	149,633.84	201,381.90	9,865.86
LAWRENCE . . .	86,785	344,720.69	154,833.00	182,995.63	6,892.06
QUINCY . . .	76,909	398,114.49	120,675.09	273,831.66	3,607.74
NEWTON . . .	66,144	352,076.25	83,015.46	268,285.61	775.18
BROCKTON . . .	62,407	345,474.29	105,572.54	230,910.16	8,991.59
MEDFORD . . .	61,444	216,997.80	60,821.05	154,776.75	1,400.00
MALDEN . . .	57,277	240,039.45	89,004.43	147,672.39	3,362.63
HOLYOKE . . .	56,139	247,994.47	102,477.50	136,447.21	9,069.76
HAVERHILL . . .	49,516	143,246.41	92,655.54	45,417.13	5,173.74
PITTSFIELD . . .	47,516	118,951.18	50,205.21	68,704.02	41.95
EVERETT . . .	47,228	140,465.65	57,162.35	83,303.30	—
SALEM . . .	43,472	145,933.48	57,962.25	87,971.23	—
CHELSEA . . .	42,673	156,323.32	52,662.43	103,600.69	60.20
CHICOPEE . . .	41,952	82,562.61	38,768.00	41,315.81	2,478.80
FITCHBURG . . .	41,700	132,457.87	52,838.57	78,176.74	1,442.56
WALTHAM . . .	40,557	143,093.64	45,734.48	97,359.16	—
TAUNTON . . .	37,431	113,303.06	55,968.16	50,361.73	6,972.17
REVERE . . .	35,319	86,472.76	35,616.30	50,445.02	411.44
BEVERLY . . .	25,871	93,278.79	48,019.01	44,687.78	572.00
NORTHAMPTON . . .	24,525	47,792.44	26,502.98	19,415.52	1,873.94
MELROSE . . .	24,256	89,880.43	25,459.17	64,421.26	—
GLOUCESTER . . .	24,164	84,277.82	35,210.90	48,716.92	350.00
NORTH ADAMS . . .	22,085	51,991.90	22,269.22	28,222.56	1,500.12
PEABODY . . .	22,082	89,762.98	37,274.51	51,664.34	824.13
LEOMINSTER . . .	21,894	45,746.01	30,129.28	14,746.58	870.15
ATTLEBORO . . .	21,835	40,316.27	32,165.26	8,134.65	16.36
GARDNER . . .	20,397	62,698.69	38,929.49	23,769.20	—
WOBURN . . .	19,695	48,680.44	20,151.09	28,529.35	—
WESTFIELD . . .	18,788	38,933.23	21,173.31	16,094.48	1,665.44
MARLBOROUGH . . .	15,781	31,647.76	13,165.01	18,482.75	—
NEWBURYPORT . . .	14,815	36,796.97	18,052.73	18,744.24	—
39 Cities . . .	2,975,790	\$13,520,941.39	\$5,311,008.64	\$8,043,640.86	\$166,291.89

TABLE VII. — Maintenance of Departments — Continued.  
g B. Health.

CITIES.	A TOTAL EXPENSES	B General Expenses	C Quarantine and Contagious Dis- ease Hospitals	D Tuberculosis	E Vital Statistics	F. INSPECTION School Children	Animals and Meat and Provisions	Milk and Vinegar
BOSTON	\$1,514,266.79	\$683,127.54	\$2,354.83	\$718,166.53	\$71,050.45	\$229,820.16	\$92,081.15	\$17,666.13
WORCESTER	528,623.58	98,077.39	144,117.27	199,794.17	1,401.00	63,443.79	8,636.98	13,150.98
SPRINGFIELD	260,225.33	49,744.83	45,973.32	77,035.77	1,335.50	72,806.21	9,205.00	10,204.70
CAMBRIDGE	196,120.91	34,410.68	35,804.65	68,361.90	368.56	47,349.62	9,300.00	6,525.50
FALL RIVER	193,356.15	31,304.24	40,472.73	94,974.31	1,016.75	24,031.60	2,775.31	2,181.81
NEW BEDFORD	220,859.89	54,846.75	20,421.77	114,940.72	968.00	22,062.22	2,775.47	4,780.96
LYNN	172,726.54	27,632.71	32,006.12	88,284.15	658.25	17,757.57	2,337.12	4,030.84
SOMERVILLE	150,741.29	24,649.19	28,400.88	62,113.82	904.99	23,826.58	4,998.50	5,847.33
LOWELL	149,633.84	41,219.52	72,808.65	62,113.82	1,970.49	17,102.67	1,647.21	6,044.78
LAWRENCE	154,833.00	51,690.57	5,351.32	76,759.44	4,861.61	9,928.39	2,791.43	3,450.20
QUINCY	120,675.09	25,638.23	12,871.94	67,599.07	476.22	10,523.93	1,155.00	2,410.70
NEWTON	83,015.46	11,826.58	11,322.21	38,625.42	384.95	19,211.30	1,050.00	595.00
BROCKTON	105,572.54	18,870.95	11,038.80	58,284.65	452.00	11,758.40	2,703.16	2,464.58
MALDEN	60,821.05	12,105.54	5,199.24	23,261.02	2,588.23	16,715.02	300.00	652.00
MEDFORD	89,004.43	16,292.64	32,074.99	32,154.65	304.75	7,607.40	570.00	—
HAYDEN	102,477.50	30,292.63	23,741.52	32,981.51	749.47	8,214.87	2,504.86	3,992.64
HOLYOKE	92,655.54	9,539.58	30,165.58	39,263.66	355.75	10,461.94	1,534.95	1,334.08
HAVERHILL	50,205.21	12,350.39	11,201.51	13,023.45	499.75	7,402.50	2,872.96	2,764.65
PITTSFIELD	57,162.35	9,502.48	4,588.05	28,863.16	300.00	12,686.63	200.00	3,214.96
EVERETT	57,962.25	7,309.55	17,804.11	25,591.32	274.50	6,699.84	600.00	400.00
SALEM	52,662.43	9,437.13	4,769.48	25,898.14	221.75	7,930.74	3,162.53	1,242.53
CHELSEA	38,758.00	6,377.11	1,159.00	20,758.28	157.50	8,866.55	589.54	1,717.02
CHICOPEE	52,838.57	7,478.97	9,001.08	22,583.03	407.81	11,170.48	1,634.72	3,362.48
FITCHBURG	45,734.48	7,443.24	8,271.45	17,637.26	221.75	9,457.67	1,341.53	1,393.33
WALTHAM	55,968.16	5,289.23	1,561.89	39,338.07	246.50	6,209.82	974.99	2,347.56
TAUNTON	35,616.30	8,783.99	2,539.68	16,908.18	58.00	6,829.45	500.00	—
REVERE	26,012.91	13,737.82	1,537.90	18,908.79	178.00	10,138.27	650.00	2,768.23
BEVERLY	26,502.08	48,019.17	917.23	9,519.00	262.50	17,170.24	1,245.82	655.44
NORTHAMPTON	35,210.90	6,100.50	1,745.72	12,921.23	376.72	3,315.00	200.00	800.00
MELROSE	33,459.17	11,373.03	1,161.65	17,468.43	420.76	3,920.37	366.66	474.40
GLOUCESTER	22,269.22	4,203.88	1,840.82	8,333.87	366.40	5,100.00	1,949.85	1,531.30
NORTH ADAMS	37,274.51	8,092.79	2,871.00	16,939.27	403.37	5,888.56	1,548.22	1,086.48
PEABODY	30,129.28	5,878.67	1,479.51	18,369.37	145.25	2,540.00	630.00	1,352.16
LEMINSTER	32,165.26	3,004.04	1,881.06	22,282.70	245.83	2,620.66	778.81	968.29
ATTLEBORO	38,929.49	5,800.63	6,558.28	16,435.64	173.75	1,080.00	1,080.00	300.00
GARDNER	20,151.09	5,958.41	1,383.79	6,833.64	161.25	4,240.00	1,274.00	661.85
WORURN	21,173.31	3,720.95	2,216.36	10,038.41	214.00	3,151.75	1,149.99	128.98
WESTFIELD	13,165.01	452.13	5,369.10	10,038.41	126.00	2,878.71	570.00	—
MARLBOROUGH	18,052.73	2,854.69	3,303.88	8,128.84	82.85	2,228.33	804.14	650.00
NEWBURYPORT	—	—	—	—	—	—	—	—
39 Cities	\$5,311,008.64	\$1,373,854.91	\$641,474.50	\$2,183,660.58	\$95,361.41	\$739,025.32	\$164,260.03	\$113,371.89

TABLE VII. — *Maintenance of Departments — Continued.*  
*3 C. Sanitation.*

CITIES.	A TOTAL EXPENSES	B Sewer Maintenance and Operation	C Metropolitan Sewer Maintenance	D Refuse and Garbage Disposal	E Street Cleaning
BOSTON . . .	\$3,035,064.66	\$532,042.66	\$175,035.12	\$1,665,687.75	\$662,299.13
WORCESTER . . .	366,834.92	123,314.87	—	155,813.06	87,706.99
SPRINGFIELD . . .	644,755.40	33,196.72	—	464,572.98	146,985.70
CAMBRIDGE . . .	417,260.84	32,773.19	57,514.75	263,346.50	63,626.40
FALL RIVER . . .	72,211.89	2,576.79	—	53,335.23	16,299.87
NEW BEDFORD . . .	240,352.90	43,201.38	—	156,464.94	40,686.58
LYNN . . .	245,410.82	51,921.76	—	159,734.49	33,754.57
SOMERVILLE . . .	333,163.66	17,133.61	52,610.39	224,282.33	39,137.33
LOWELL . . .	201,381.90	10,018.58	—	135,097.32	56,266.00
LAWRENCE . . .	182,995.63	14,050.77	—	154,952.89	13,991.97
QUINCY . . .	273,831.66	54,599.70	25,603.84	135,105.38	58,522.74
NEWTON . . .	268,285.61	52,425.19	23,213.44	141,679.32	50,967.66
BROCKTON . . .	230,910.16	81,462.41	—	127,899.95	21,547.80
MEDFORD . . .	154,776.75	10,564.42	30,206.39	92,979.69	21,026.25
MALDEN . . .	147,672.39	4,909.74	29,389.00	96,490.67	16,882.98
HOLYOKE . . .	136,447.21	6,836.19	—	88,572.94	41,038.08
HAVERHILL . . .	45,417.13	5,654.75	—	34,155.52	5,606.86
PITTSFIELD . . .	68,704.02	32,826.40	—	19,426.28	16,451.34
EVERETT . . .	83,303.30	13,429.52	24,521.79	34,372.36	10,979.63
SALEM . . .	87,971.23	23,737.89	—	47,281.60	16,951.74
CHELSEA . . .	103,600.69	5,682.90	23,184.24	45,948.58	28,784.97
CHICOPEE . . .	41,315.81	2,280.49	—	34,037.73	4,997.59
FITCHBURG . . .	78,176.74	23,104.49	—	29,893.84	25,178.41
WALTHAM . . .	97,359.16	9,149.43	14,501.76	53,693.99	20,013.98
TAUNTON . . .	50,361.73	25,803.55	—	8,557.71	16,000.47
REVERE . . .	50,445.02	9,412.91	18,056.96	22,975.15	—
BEVERLY . . .	44,687.78	12,251.49	—	21,241.77	11,194.52
NORTHAMPTON . . .	19,415.52	11,275.21	—	3,558.58	4,581.73
MELROSE . . .	64,421.26	9,757.10	11,740.74	35,938.90	6,984.52
GLOUCESTER . . .	48,716.92	22,615.46	—	16,992.12	9,109.34
NORTH ADAMS . . .	28,222.56	10,638.70	—	11,266.97	6,316.89
PEABODY . . .	51,664.34	38,883.35	—	6,438.69	6,342.30
LEOMINSTER . . .	14,746.58	3,337.11	—	7,248.01	4,161.46
ATTLEBORO . . .	8,134.65	4,478.50	—	2,157.41	1,498.74
GARDNER . . .	23,769.20	12,369.20	—	8,600.00	2,800.00
WOBURN . . .	28,529.35	7,173.64	9,845.87	5,999.89	5,509.95
WESTFIELD . . .	16,094.48	6,567.68	—	2,300.19	7,226.61
MARLBOROUGH . . .	18,482.75	12,035.25	—	4,230.46	2,217.04
NEWBURYPORT . . .	18,744.24	424.23	—	15,315.21	3,004.80
39 Cities	\$8,043,640.86	\$1,373,917.23	\$495,424.29	\$4,587,646.40	\$1,536,652.94

TABLE VII. — *Maintenance of Departments — Continued.*  
4. Highways.

Cities.	Population of 1935	A Total Expenses	B General Administra- tion	C General Highway Ex- penditures	D Sidewalks and Curbing	E Snow and Ice Removal	F Sprinkling	G Lighting	H Other Expenses
Boston . . . . .	817,713	\$4,317,489.74	\$191,299.28	\$1,301,292.79	\$160,986.33	\$1,373,968.04	\$60,189.78	\$995,031.04	\$234,722.48
Worcester . . . . .	190,471	822,414.12	33,748.21	292,438.85	38,728.87	131,416.61	17,977.91	283,281.39	24,822.28
Springfield . . . . .	149,642	894,516.47	—	298,170.30	28,229.14	281,616.99	249.29	261,883.31	24,367.44
Cambridge . . . . .	118,075	413,567.76	13,413.49	148,612.78	14,500.00	96,762.20	—	131,406.11	8,873.18
Fall River . . . . .	117,414	272,580.95	7,244.15	172,589.41	5,656.56	10,745.88	—	121,596.03	1,778.92
New Bedford . . . . .	110,022	356,059.32	21,145.64	159,695.79	5,952.39	40,670.67	—	118,267.29	10,327.54
Lynn . . . . .	100,909	289,786.58	7,000.00	57,267.81	6,784.18	29,987.21	—	172,246.67	6,500.71
Somerville . . . . .	100,773	294,323.91	11,722.70	131,749.39	18,116.11	52,982.05	1,015.61	74,800.00	3,938.05
Lowell . . . . .	100,114	430,921.42	11,995.11	217,674.28	18,456.19	80,159.86	—	5,214.55	5,214.55
Lawrence . . . . .	86,785	391,410.74	5,866.73	152,319.27	7,869.03	93,122.01	—	131,636.24	597.46
Quincy . . . . .	76,909	378,516.61	1—	125,917.85	5,690.47	123,385.12	6,072.22	105,523.04	11,927.91
Newton . . . . .	66,144	576,403.34	10,386.51	241,474.77	19,303.60	138,068.37	14,688.57	144,807.34	8,678.77
Brockton . . . . .	62,407	257,445.56	7,099.67	92,711.86	22,317.43	20,092.24	—	96,810.65	6,126.87
Medford . . . . .	61,444	202,300.37	14,206.80	77,556.15	5,940.48	38,014.73	10,000.00	51,950.65	10,738.69
Malden . . . . .	57,277	188,247.07	3,903.03	73,821.29	8,700.03	35,780.49	11,629.61	58,371.42	4,370.43
Holyoke . . . . .	56,139	166,724.38	3,903.03	48,758.37	8,838.97	59,130.99	—	52,060.69	2,154.30
Haverhill . . . . .	49,516	169,501.13	5,553.41	73,660.86	230.91	34,973.06	—	52,958.50	4,370.43
Fitchburg . . . . .	47,516	222,113.87	4,211.36	69,342.70	3,438.05	34,077.83	20,292.58	83,424.32	7,327.03
Everett . . . . .	47,228	147,002.82	9,837.54	51,666.04	10,321.91	16,707.13	1,459.99	54,500.00	4,470.20
Salem . . . . .	43,472	188,588.40	10,894.50	68,626.23	13,999.97	21,086.97	—	70,638.74	1,862.00
Chelsea . . . . .	42,673	179,991.65	4,760.82	111,392.16	6,545.74	9,083.19	2,752.92	43,032.50	2,424.32
Chicopee . . . . .	41,952	116,416.35	6,690.09	56,097.18	2,057.43	48,740.52	1,332.97	31,489.32	1,908.35
Fitchburg . . . . .	41,700	219,939.08	1—	96,277.77	998.59	18,899.85	5,691.72	71,321.48	1,541.88
Waltham . . . . .	40,557	178,002.00	6,915.35	50,061.07	6,170.95	69,595.82	—	35,487.80	4,079.29
Taunton . . . . .	37,431	120,898.92	5,184.94	65,350.28	5,575.09	10,638.61	—	32,500.00	1,650.00
Revere . . . . .	35,319	97,955.31	1—	47,189.24	—	15,011.34	—	35,392.89	361.84
Beverly . . . . .	25,871	196,818.09	2,211.20	82,946.14	3,430.04	25,162.91	12,004.35	27,213.10	1,780.39
Norfolk . . . . .	24,525	135,902.80	4,515.26	76,221.49	—	19,959.12	—	29,429.53	2,347.36
Melrose . . . . .	24,256	104,064.66	1—	29,800.00	5,084.71	34,098.62	—	34,672.65	408.68
Gloucester . . . . .	24,164	143,842.36	3,528.72	42,742.99	1,819.10	32,904.00	3,913.89	55,919.24	3,014.42
North Adams . . . . .	22,082	109,002.81	1—	39,198.55	3,185.46	16,585.26	7,903.08	55,919.24	1,599.48
Peabody . . . . .	22,082	99,526.66	3,703.25	54,039.21	1,799.38	37,000.87	2,600.00	—	383.95
Leominster . . . . .	21,894	100,706.41	4,299.18	51,781.72	999.14	17,059.06	—	40,530.98	—
Attleboro . . . . .	21,835	52,142.53	1—	15,695.90	1,109.66	5,997.84	—	26,101.37	465.94
Gardner . . . . .	20,397	84,016.20	4,352.51	33,047.49	100.00	12,000.00	—	29,060.23	278.90
Woburn . . . . .	19,695	102,900.76	1—	54,759.58	2,601.73	21,987.68	13,500.00	21,016.20	1,577.62
Westfield . . . . .	18,788	93,174.02	1—	51,907.26	2,000.00	20,187.50	2,000.00	15,000.00	2,079.26
Marlborough . . . . .	15,781	67,254.07	4,691.20	25,659.19	55.77	15,134.33	—	20,848.64	844.94
Newburyport . . . . .	14,815	71,921.86	2,579.73	22,655.65	3,537.44	12,696.33	5,400.45	24,466.55	585.71
39 Cities . . . . .	2,975,790	\$13,264,481.10	\$431,444.30	\$4,817,139.66	\$447,130.85	\$3,164,571.30	\$200,674.94	\$3,789,681.49	\$413,838.56

<sup>1</sup> Included in Board of Public Works.



TABLE VII. — Maintenance of Departments — Continued.  
5. Charities.

CITIES.	Population of 1935	A TOTAL EXPENSES	B General Administra- tion	C Infirmary	D Outside Relief by City	E Relief Given by Other Cities and Towns	F. MOTHERS' AID		G Old Age Assistance	H Municipal General Hospitals	I Other Expenses
							By City	By Other Cities and Towns			
BOSTON . . . . .	817,713	\$16,483,458.98	\$973,154.12	\$770,814.09	\$8,247,085.90	\$170,273.05	\$1,240,945.96	\$10,828.44	\$1,402,792.52	\$3,274,431.18	\$393,132.81
WORCESTER . . . . .	190,471	3,180,017.20	230,328.52	148,378.05	1,842,510.34	37,131.34	155,341.82	—	237,624.12	488,482.81	—
SPRINGFIELD . . . . .	149,642	2,434,014.22	148,316.79	173,882.81	1,783,557.30	33,814.13	43,510.73	586.43	250,936.03	—	—
CAMBRIDGE . . . . .	118,075	1,263,849.99	38,886.34	72,519.00	607,311.28	64,366.85	77,287.50	4,997.74	134,455.97	264,025.31	—
FALL RIVER . . . . .	117,414	1,188,599.59	30,760.04	70,837.75	720,719.46	22,104.53	56,334.00	1,794.17	172,421.02	113,628.62	—
NEW BEDFORD . . . . .	110,022	923,339.18	27,294.77	80,910.36	646,938.58	31,603.56	64,201.95	—	252,389.96	—	—
LYNN . . . . .	100,909	1,110,770.05	37,728.78	37,728.78	694,885.91	20,376.69	68,930.00	1,272.00	263,799.87	—	—
SOMERVILLE . . . . .	100,114	746,586.68	49,895.38	16,774.47	447,242.92	25,259.10	49,717.00	—	157,697.82	—	—
LOWELL . . . . .	100,173	1,002,682.88	11,010.78	100,996.68	605,054.80	21,280.44	107,771.81	—	164,479.03	—	—
LAURENCE . . . . .	86,785	479,188.94	35,253.07	118,265.43	166,958.97	28,178.44	46,661.50	1,706.61	121,509.27	354,877.27	—
QUINCY . . . . .	76,909	910,113.91	9,129.72	9,129.72	336,914.74	17,392.66	34,417.73	579.45	106,407.21	—	—
NEWTON . . . . .	66,144	640,138.19	18,502.04	11,859.49	265,019.79	12,465.24	37,222.62	3,014.28	62,676.94	—	—
BROCKTON . . . . .	62,407	639,448.48	26,688.39	59,408.68	380,928.91	14,472.88	34,068.37	473.86	120,168.87	—	—
MEDFORD . . . . .	61,444	380,070.10	11,599.64	8,824.25	244,022.36	5,736.86	34,057.42	—	75,829.57	—	—
HAVERHILL . . . . .	56,139	417,515.64	15,926.65	23,984.81	284,545.46	15,147.96	8,521.00	—	69,389.76	—	—
HOLYOKE . . . . .	57,277	470,795.02	23,102.38	52,078.08	268,791.72	29,267.65	32,638.85	1,929.91	62,987.13	—	—
HAVERHILL . . . . .	49,516	850,005.05	23,683.92	72,686.26	369,422.31	7,580.90	57,228.85	63.75	131,830.91	187,508.15	—
PITTSFIELD . . . . .	47,516	635,888.02	28,746.23	23,308.25	463,740.67	13,570.41	11,810.02	—	94,712.41	—	—
EVERETT . . . . .	47,228	595,933.28	24,928.40	—	435,608.67	24,856.60	43,385.02	460.00	63,000.00	3,694.24	—
SALEM . . . . .	43,472	533,421.70	19,430.15	25,097.50	307,308.64	22,479.50	59,858.20	507.38	97,529.08	—	—
CHELSEA . . . . .	42,673	691,639.71	21,653.68	—	538,718.22	28,993.50	49,933.81	1,663.87	50,672.57	—	—
CHICPEA . . . . .	41,952	379,340.75	18,658.11	19,442.20	248,936.03	32,550.78	33,969.28	448.72	25,338.63	231,217.28	—
FITCHBURG . . . . .	41,700	603,343.19	22,330.31	20,421.04	333,588.59	9,523.46	29,871.94	—	48,888.97	—	—
WALHAM . . . . .	40,557	378,103.06	7,491.76	10,365.21	216,446.69	17,542.98	29,613.37	—	71,932.85	—	—
TAUNTON . . . . .	37,431	318,802.98	9,372.65	209,204.66	11,993.04	21,549.13	21,549.13	—	41,090.99	—	—
REVERE . . . . .	35,319	476,303.95	13,473.37	25,592.51	378,871.57	17,273.84	27,648.40	—	39,236.77	—	—
BEVERLY . . . . .	25,871	276,401.17	11,653.15	—	177,439.24	9,541.42	18,561.43	619.10	37,427.08	—	—
NEWMONTON . . . . .	24,525	152,089.00	8,047.94	21,151.09	95,045.58	5,755.23	3,123.15	—	29,006.01	—	—
MELROSE . . . . .	24,256	121,488.13	5,905.00	—	61,438.14	6,328.34	7,765.40	—	40,051.25	—	—
GLOUCESTER . . . . .	24,164	188,413.05	19,475.03	30,030.23	61,438.14	8,517.78	5,914.21	—	44,853.61	—	5,066.14
NORTH ADAMS . . . . .	22,085	273,767.92	8,490.04	10,581.50	128,992.69	8,925.63	11,341.73	32.50	53,605.83	97,326.36	—
PEABODY . . . . .	22,085	272,050.24	12,200.66	24,268.70	77,655.96	15,842.23	11,341.45	580.89	32,833.99	—	—
LEMINSTER . . . . .	21,894	252,809.15	9,693.42	11,243.39	144,184.28	22,214.90	13,713.91	—	51,759.25	—	—
ATTLEBORO . . . . .	21,835	200,520.64	8,218.04	8,087.52	110,653.81	4,722.57	10,517.74	—	34,061.96	—	—
GARDNER . . . . .	20,397	110,517.47	4,476.11	14,476.11	48,565.82	5,401.84	4,819.67	—	31,378.81	24,259.00	—
WOBURN . . . . .	19,695	123,531.76	5,875.18	6,304.72	142,577.97	1,238.99	26,699.91	—	30,183.83	—	—
WOBURN . . . . .	18,788	120,281.00	6,460.42	6,101.18	142,577.97	6,240.71	6,562.22	—	29,061.26	—	—
MARLBOROUGH . . . . .	15,781	103,828.23	4,519.35	10,362.26	50,830.77	3,571.77	10,190.10	—	24,353.98	—	—
NEWBURYPORT . . . . .	14,815	169,588.95	4,965.76	14,290.20	103,125.27	7,536.76	7,462.00	—	32,178.96	—	—
39 Cities . . . . .	2,975,790	\$39,983,947.88	\$1,978,079.11	\$2,121,798.62	\$22,140,522.25	\$859,098.62	\$2,599,306.35	\$33,602.12	\$4,810,064.12	\$5,039,450.22	\$403,026.47

1 Includes the following expenses: Institutions Department, Child Welfare Division, \$334,377.81; Steamers "Hibbard" and "O'Meara," \$52,157.90; Children's excursions, \$6,597.10.

TABLE VII. — *Maintenance of Departments — Continued.*  
6. *Soldiers' Benefits.*

CITIES.	Population of 1935	A TOTAL EXPENSES	B General Administration	C State Aid	D Military Aid	E Soldiers' Burials	F Soldiers' Relief
BOSTON . . . . .	817,713	\$828,106.09	\$83,431.59	\$50,438.75	\$65,457.74	\$2,955.86	\$625,822.15
WORCESTER . . . . .	190,471	276,339.23	17,100.29	12,930.50	13,703.50	800.50	231,804.44
SPRINGFIELD . . . . .	149,642	476,030.00	8,450.72	10,175.25	20,516.00	613.60	436,274.43
CAMBRIDGE . . . . .	118,075	114,626.60	8,844.82	6,505.25	11,569.00	168.50	92,539.03
FALL RIVER . . . . .	117,414	243,751.39	9,342.97	10,009.00	10,595.50	200.00	213,603.92
NEW BEDFORD . . . . .	110,022	161,586.13	4,014.64	7,730.00	15,375.00	539.25	133,927.24
LYNN . . . . .	100,909	95,579.33	7,493.48	7,912.30	9,670.59	806.91	69,696.05
SOMERVILLE . . . . .	100,773	90,089.09	16,555.15	6,781.00	8,487.50	177.50	58,087.94
LOWELL . . . . .	100,114	218,492.35	6,254.59	3,080.00	1,035.00	535.16	202,818.60
LAWRENCE . . . . .	76,909	70,912.06	4,461.01	3,080.00	4,211.00	516.00	58,644.05
QUINCY . . . . .	72,224.04	72,224.04	648.42	2,530.00	2,955.00	—	66,090.62
NEWTON . . . . .	66,144	61,202.24	3,532.94	1,750.00	3,145.00	—	52,774.30
BROCKTON . . . . .	62,407	90,159.63	2,719.51	5,350.00	7,892.00	172.25	74,025.87
MEDFORD . . . . .	61,444	74,224.52	937.75	4,573.25	4,753.00	592.00	65,368.52
MALDEN . . . . .	57,277	56,326.07	2,719.25	3,642.00	4,267.50	—	45,637.32
HOLYOKE . . . . .	56,139	77,456.18	4,476.00	4,840.00	2,473.00	347.75	65,319.43
HAVERHILL . . . . .	49,516	48,384.41	763.83	3,792.00	2,463.00	100.00	41,263.58
PITTSFIELD . . . . .	47,516	100,157.68	4,247.23	2,075.00	3,675.00	150.00	89,710.45
EVERETT . . . . .	47,228	82,634.41	3,733.88	4,147.50	6,379.50	230.00	68,123.53
Salem . . . . .	43,472	72,392.98	2,396.61	5,226.00	3,702.00	100.00	60,968.37
CHelsea . . . . .	42,673	63,541.88	2,761.61	4,007.00	7,650.50	402.07	48,730.70
CHICOPEE . . . . .	41,952	123,965.80	2,314.10	2,820.00	7,817.00	175.00	110,839.70
FITCHBURG . . . . .	41,700	44,041.98	4,380.52	1,215.00	1,255.00	300.00	33,861.46
WALTHAM . . . . .	40,557	31,479.25	847.25	1,917.50	75.00	200.00	28,439.50
TAUNTON . . . . .	37,481	43,808.45	325.00	2,033.00	605.00	100.00	40,745.45
REVERE . . . . .	35,319	65,907.97	2,734.86	4,443.00	3,418.00	—	55,312.11
BEVERLY . . . . .	25,871	13,648.79	923.69	1,582.00	1,025.43	290.00	9,827.67
NORTHAMPTON . . . . .	24,525	35,665.90	376.00	1,606.50	2,520.00	30,867.40	35,509.90
MELROSE . . . . .	24,256	39,424.90	1,200.00	2,300.00	415.00	—	31,893.20
GROUCESTER . . . . .	24,164	41,138.14	4,051.94	3,978.00	1,215.00	—	18,645.45
NORTH ADAMS . . . . .	22,085	21,450.99	705.54	340.00	1,750.00	10.00	22,268.27
PEABODY . . . . .	22,082	25,510.07	1,941.80	1,300.00	—	—	16,339.89
LEOMINSTER . . . . .	21,894	18,901.99	567.10	1,470.00	525.00	—	17,913.67
ATTLEBORO . . . . .	21,835	30,247.06	982.35	623.00	765.00	—	27,876.71
GARDNER . . . . .	20,397	20,541.63	1,932.96	500.00	195.00	—	14,484.82
WOBURN . . . . .	19,695	19,078.81	677.99	730.00	2,967.00	—	12,710.40
WESTFIELD . . . . .	18,788	13,585.40	—	949.00	45.00	—	16,776.00
MARLBOROUGH . . . . .	15,781	21,807.00	—	2,142.00	2,780.00	—	16,776.00
NEWBURYPORT . . . . .	14,815	43,167.25	503.30	2,720.00	735.00	100.00	39,108.95
39 Cities	2,975,790	\$4,032,587.69	\$219,350.69	\$201,012.80	\$236,124.76	\$11,398.35	\$3,364,701.09

TABLE VII. — *Maintenance of Departments — Continued.*  
7. Schools.

CITIES.	Population of 1935	A TOTAL EXPENSES	B. GENERAL EXPENSES				C Teachers' Salaries	D Text Books and Supplies	E Tuition
			Administrative Salaries	Other General Salaries	Other General Expenses				
BOSTON	817,713	\$16,764,329.89	\$57,000.00	\$489,430.75	\$134,451.72	\$12,824,424.74	\$550,370.36	\$35,982.39	
WORCESTER	190,471	4,213,972.39	20,800.00	42,429.39	7,310.96	3,401,903.09	128,523.70	16.32	
SPRINGFIELD	149,642	3,422,487.96	16,991.66	51,459.73	6,824.06	2,513,036.73	93,857.69	3,634.34	
CAMBRIDGE	118,075	1,926,531.13	11,390.81	47,926.33	8,821.58	1,513,437.93	73,149.21	—	
FALL RIVER	117,414	1,215,292.42	6,000.00	19,936.00	3,548.08	899,077.20	48,153.64	212.30	
NEW BEDFORD	110,022	1,569,779.01	9,676.92	22,182.06	7,682.05	1,237,823.60	44,416.76	1,650.55	
LYNN	100,909	1,541,106.43	13,861.66	30,124.96	5,956.63	1,154,137.38	78,145.86	4,269.15	
SOMERVILLE	100,773	1,483,854.82	10,500.00	13,878.06	4,152.03	1,221,122.70	34,836.30	20.00	
LOWELL	100,114	1,226,139.83	5,753.59	13,743.20	4,854.88	927,387.51	20,133.70	347.48	
MASSACHUSETTS	86,785	1,170,265.73	6,300.00	11,164.29	4,201.41	902,722.46	32,774.84	976.77	
LAVERGNE	76,909	1,214,803.31	8,366.09	8,366.09	4,621.26	985,311.37	59,394.72	645.58	
QUINCY	66,144	1,599,896.32	18,232.54	14,347.71	9,228.42	1,140,901.81	75,923.96	3,566.34	
NEWTON	62,407	885,349.09	6,797.00	7,399.54	2,409.85	677,642.99	38,899.97	2,171.27	
BROCKTON	61,444	1,031,943.35	11,510.00	15,995.57	4,071.82	812,737.71	40,607.43	7,046.75	
MEDFORD	57,277	735,279.28	6,000.00	6,412.16	3,318.76	567,460.66	28,937.45	176.86	
MALDEN	55,130	823,878.80	9,500.00	16,558.35	2,458.15	593,290.74	29,578.46	272.50	
HOLYOKE	49,516	612,530.03	5,228.42	4,168.59	3,372.18	453,518.92	22,484.97	1,374.14	
HAVENHILL	47,518	684,533.62	4,410.00	5,236.90	3,053.51	514,576.73	19,473.15	249.43	
PIVETFIELD	47,228	795,363.90	7,700.00	11,133.83	2,380.65	613,116.39	21,266.86	1,474.14	
EVERETT	43,472	511,748.59	4,700.04	9,825.44	1,305.37	380,714.59	20,788.46	3,841.44	
SALEM	42,673	537,724.37	5,325.00	5,250.37	1,257.96	464,091.44	19,711.74	1,693.99	
CHELSEA	41,952	581,411.88	5,635.00	6,906.26	2,759.84	441,307.05	15,780.15	3,789.60	
CHICOPEE	41,700	543,403.73	4,449.78	9,145.42	2,142.54	389,429.24	22,663.89	1,976.74	
FITCHBURG	40,557	561,275.67	4,503.00	6,138.14	2,748.45	430,258.27	27,016.45	1,808.40	
WALTHAM	37,431	562,105.34	6,175.00	4,836.49	1,332.07	423,053.96	19,863.31	3,294.44	
TAUNTON	35,319	545,785.84	4,000.00	7,137.45	3,102.75	369,030.70	12,305.61	292.18	
REVERE	35,271	495,083.11	5,000.00	7,890.00	2,372.94	274,713.51	17,765.93	2,539.51	
BEVERLY	24,525	371,657.69	5,416.66	4,336.51	1,302.06	289,265.23	11,492.93	392.10	
NORTHAMPTON	24,256	372,750.88	5,300.00	3,100.00	930.46	285,955.69	13,380.24	—	
MELROSE	24,164	396,275.21	5,695.86	6,019.20	1,690.64	285,955.69	6,940.22	903.15	
GLOUCESTER	22,085	303,471.60	5,897.91	3,036.06	1,263.20	237,223.17	9,739.46	2,259.12	
NORTH ADAMS	22,082	355,949.48	3,999.84	3,949.52	2,204.12	276,712.16	9,671.86	644.26	
PEABODY	21,894	248,383.62	4,143.13	3,549.63	1,607.60	179,355.49	11,041.90	2,500.00	
LEONMINSTER	21,835	302,979.82	3,822.70	4,843.39	1,474.42	223,267.50	15,150.86	2,809.22	
ATTLEBORO	20,397	260,580.12	4,500.00	1,360.25	2,038.79	147,876.52	8,316.47	15.20	
GARDNER	19,695	280,445.73	4,050.00	4,393.75	1,509.51	213,928.87	15,107.28	3,989.24	
WOBURN	18,788	377,118.31	4,700.00	5,600.00	1,048.96	256,490.26	6,015.18	490.24	
WESTFIELD	15,781	191,610.73	3,901.67	3,316.63	313.14	138,859.72	6,116.14	—	
NARBOROUGH	14,815	177,400.43	3,933.40	2,611.82	1,079.89	134,706.78	—	—	
NEWBURYPORT									
39 Cities	2,975,790	\$50,920,518.76	\$333,191.59	\$934,470.44	\$256,202.77	\$38,933,768.94	\$1,729,714.04	\$99,027.52	



TABLE VII. — *Maintenance of Departments — Continued.*  
 7. Schools — Concluded.

CITIES.	F Transportation	G Support of Pupils	H Janitors' Services	I Fuel and Light	J Maintenance of Buildings and Grounds	K Furniture and Furnishings	L Rent	M Other Expenses
BOSTON . . . . .	\$30,081.15	\$19,001.59	\$1,009,735.71	\$482,410.65	\$989,859.73	\$82,341.68	\$33,866.82	\$25,372.60
WORCESTER . . . . .	9,767.05	1,375.04	248,010.87	132,538.52	202,730.05	10,904.70	3,510.00	4,169.02
SPRINGFIELD . . . . .	17,807.43	901.31	301,026.30	135,456.21	150,013.36	7,805.41	—	127,291.75
CAMBRIDGE . . . . .	2,129.50	208.86	141,420.60	60,043.67	23,322.62	1,402.05	—	39,623.63
FALL RIVER . . . . .	11,165.00	736.55	87,113.01	73,610.10	3,380.04	3,380.04	2,300.00	13,559.72
NEW BEDFORD . . . . .	7,468.37	308.00	105,544.55	61,178.39	53,227.89	5,477.58	—	14,580.54
LYNN . . . . .	8,383.57	1,880.62	148,722.42	57,255.55	29,876.77	151.10	—	10,959.36
SOMERVILLE . . . . .	800.00	28.00	99,505.43	52,782.91	38,068.67	997.39	—	2,914.18
LOWELL . . . . .	4,731.00	483.16	121,227.12	47,279.08	26,161.87	2,803.76	350.00	31,210.96
LAWRENCE . . . . .	16.00	2,228.69	89,233.06	37,597.17	77,155.58	1,255.59	—	5,269.16
QUINCY . . . . .	9,197.25	65,943.51	65,943.51	45,918.75	17,688.50	2,886.86	—	3,565.37
NEWTON . . . . .	6,186.67	1,032.86	100,298.87	59,106.10	72,235.24	15,075.83	—	85,766.39
DORCHESTER . . . . .	7,362.11	97.48	100,298.87	39,822.79	42,258.26	2,046.17	949.92	—
MEDFORD . . . . .	4,299.00	914.86	75,581.90	33,578.94	25,551.42	750.77	—	22,396.33
MALDEN . . . . .	—	1,076.88	46,207.30	21,778.29	43,809.72	2,818.70	—	922.61
HOLYOKE . . . . .	8,102.40	336.91	66,979.23	33,771.40	27,223.71	937.07	2,397.96	13,326.72
HAVERHILL . . . . .	12,192.25	912.76	41,764.23	23,197.86	47,484.53	2,500.62	—	10,654.02
PITTSFIELD . . . . .	12,489.50	62.29	54,655.16	36,458.09	29,102.17	2,232.26	—	2,514.40
EVERETT . . . . .	—	434.00	63,361.37	30,536.63	43,086.44	151.81	—	620.88
SALEM . . . . .	6,052.50	1,398.53	39,062.89	22,814.47	30,617.79	941.60	156.85	8,620.89
CHELSEA . . . . .	—	1,046.54	42,360.66	21,814.88	10,969.25	466.86	—	7,085.72
CHICOPEE . . . . .	18,375.50	858.14	46,248.57	23,395.55	37,540.88	1,348.73	—	12,109.50
FITCHBURG . . . . .	8,537.50	499.23	37,764.97	13,982.45	17,292.67	2,978.24	—	5,292.50
WALTHAM . . . . .	16,439.65	31,971.41	31,971.41	27,266.09	15,496.11	446.37	324.00	7,116.47
TAUNTON . . . . .	—	46.86	38,882.07	27,284.58	16,038.76	—	—	1,890.56
REVERE . . . . .	5,635.50	47,439.27	21,953.37	21,953.37	20,850.53	998.70	—	2,019.67
BEVERLY . . . . .	7,695.88	78.32	38,990.89	20,850.53	19,965.80	2,866.71	—	1,355.82
NORTHAMPTON . . . . .	4,845.27	—	26,820.79	20,388.74	11,209.09	505.89	—	1,445.88
MELROSE . . . . .	271.00	30.86	26,044.15	18,446.93	13,378.04	493.33	700.00	—
GLoucester . . . . .	10,474.00	416.00	29,530.08	16,785.45	21,363.74	10.75	—	4,534.38
NORTH ADAMS . . . . .	3,232.25	130.29	19,229.14	13,049.23	6,777.01	2,091.40	875.00	515.13
PEABODY . . . . .	7,902.50	6,222.00	18,113.82	11,571.37	8,700.46	799.01	—	3,338.25
LEOMINSTER . . . . .	9,475.86	166.57	20,233.37	13,087.19	9,880.48	787.30	916.63	288.51
ATLANTON . . . . .	4,196.71	104.30	9,844.45	11,696.39	6,324.29	699.05	—	703.10
GARDNER . . . . .	—	—	25,592.30	13,561.62	4,655.86	54.33	—	23,530.40
WOBURN . . . . .	—	205.75	23,087.95	18,301.10	11,105.00	173.60	—	2,362.24
WESTFIELD . . . . .	17,872.04	52.00	11,268.00	7,676.58	4,837.43	393.87	—	499.54
MAHAROUGH . . . . .	8,845.30	—	—	—	—	—	—	—
NEWBURYPORT . . . . .	1,063.50	1,151.80	9,904.30	9,474.00	5,455.65	—	487.50	—
39 Cities . . . . .	\$298,645.92	\$40,058.53	\$3,492,588.14	\$1,789,434.57	\$2,301,198.13	\$162,105.40	\$46,834.68	\$503,278.09



TABLE VII. — Maintenance of Departments — Continued.  
8. Libraries.

CITIES.	Population of 1935	A TOTAL EXPENSES	B Salaries and Wages	C Books, Periodicals, etc.	D Binding	E Fuel and Light	F Buildings	G Other Expenses
BOSTON	817,713	\$1,189,008.57	\$880,215.94	\$122,643.95	\$64,845.86	\$39,244.10	\$42,194.85	\$39,863.87
WORCESTER	190,471	188,316.04	151,601.22	16,356.74	3,499.44	7,898.77	3,305.68	6,154.19
SPRINGFIELD	149,642	207,109.00	—	—	—	—	—	1,207,109.00
CAMBRIDGE	118,075	79,544.09	60,994.90	9,869.94	1,286.75	1,790.25	3,448.95	2,153.30
FALL RIVER	117,414	42,892.46	28,701.83	6,731.81	2,398.57	3,141.68	1,073.59	834.98
NEW BEDFORD	110,022	70,789.97	55,233.60	7,166.52	2,227.33	3,479.38	3,269.93	2,143.21
LYNN	100,909	84,472.22	53,765.57	8,911.25	2,660.78	3,190.92	12,537.67	3,406.03
SOMERVILLE	100,773	75,981.98	61,189.41	5,785.58	1.50	3,449.66	1,184.06	4,371.77
LOWELL	100,114	37,093.63	21,439.73	5,722.87	4,726.37	1,249.22	1,355.56	2,599.88
LAWRENCE	86,785	49,373.89	36,057.59	6,194.55	1,866.78	2,777.90	1,066.64	1,410.43
QUINCY	76,909	65,778.80	40,895.43	10,051.84	1,870.88	2,947.61	6,929.85	3,083.19
NEWTON	66,144	89,535.09	55,387.07	16,729.40	2,640.26	5,080.30	6,130.92	3,567.13
BROCKTON	62,407	42,005.05	24,168.94	8,386.19	2,401.64	2,347.59	3,198.22	1,502.47
MEDFORD	61,444	33,489.99	20,815.77	6,526.98	1,198.49	1,411.39	1,639.65	1,897.71
MALDEN	57,277	45,718.40	29,213.04	6,083.31	1,477.10	2,046.49	557.39	6,341.07
HOLYOKE	56,139	36,600.45	—	—	—	—	—	1,36,600.45
HAYESVILLE	49,516	38,391.53	21,034.03	6,932.26	870.40	1,753.15	3,765.67	4,036.02
PITTSFIELD	47,516	23,500.00	—	—	—	—	—	1,23,500.00
EVERETT	47,228	33,823.74	22,254.95	7,445.29	539.58	1,922.41	523.43	1,138.08
SALEM	43,472	22,320.81	16,253.46	6,450.46	1,888.24	1,899.41	1,838.68	2,055.21
CHELSEA	42,673	21,251.29	16,253.46	1,810.24	199.57	890.51	1,368.04	529.47
CHICOPEE	41,982	18,783.23	12,424.02	2,961.87	735.82	1,779.32	1,593.49	288.71
FITCHBURG	41,700	17,911.94	11,420.05	3,802.17	375.67	1,107.31	297.17	909.57
WALTHAM	40,557	35,152.31	24,114.55	5,162.04	2,688.11	1,925.38	1,925.38	924.69
TAUNTON	37,431	24,576.19	12,704.49	6,477.92	378.04	1,653.85	1,986.04	1,375.85
REVERE	35,319	7,586.88	4,520.00	1,122.76	1,114.88	531.24	103.79	194.21
BEVERLY	25,871	37,331.56	19,481.77	11,160.41	1,759.19	1,754.72	1,512.98	1,662.49
NORTHAMPTON	24,525	42,661.87	25,781.44	9,358.66	2,034.77	2,455.40	505.59	2,526.01
MELROSE	24,256	20,851.17	13,825.15	3,317.15	729.31	999.00	1,258.38	722.18
GLOUCESTER	24,104	1,000.00	—	—	—	—	—	1,000.00
NORTH ADAMS	22,085	20,866.44	13,456.71	3,672.60	666.28	1,090.80	1,532.98	447.07
PEABODY	22,082	2,876.88	—	—	—	—	—	1,2876.88
LEMINSTER	21,894	14,287.48	8,255.24	3,217.42	412.77	871.41	244.94	1,285.70
ATTLEBORO	21,835	20,284.35	10,996.37	3,741.40	73.18	2,013.41	1,716.63	1,073.36
GARDNER	20,397	10,000.00	—	—	—	—	—	1,10,000.00
WOBURN	20,695	21,866.72	13,926.59	3,695.48	884.87	1,025.63	813.66	1,520.49
WESTFIELD	22,275.00	—	—	—	—	—	—	1,22,275.00
MARLBOROUGH	15,781	9,713.73	6,091.20	2,231.19	95.63	653.44	149.17	493.10
NEWBURYPORT	14,815	17,125.42	11,947.51	2,301.64	202.54	1,309.64	624.70	739.39
39 Cities	2,975,790	\$2,836,780.17	\$1,790,488.38	\$322,021.89	\$109,420.60	\$101,961.29	\$107,139.13	\$405,748.88

<sup>1</sup> Appropriation.

TABLE VII. — *Maintenance of Departments — Continued.*  
9. Recreation.

CITIES.	Population of 1935	A TOTAL EXPENSES	B General Administration	C. PARKS AND GARDENS MAINTENANCE		D Playgrounds and Gymasia	E Bathhouses and Beaches	F. CELEBRATIONS AND ENTERTAINMENTS	
				By City	Metropolitan Park Reservations			Fourth of July	All Other
BOSTON	817,713	\$2,300,454.93	\$180,093.83	\$677,245.61	\$730,755.71	\$465,770.63	\$193,795.12	\$13,190.94	\$39,603.09
Worcester	190,471	153,091.56	—	101,467.72	—	38,101.04	5,740.89	792.00	2,630.50
Springfield	149,642	391,889.16	15,906.76	217,312.80	—	147,539.33	6,173.10	524.25	673.41
Cambridge	118,075	195,563.16	2,264.17	56,902.51	87,796.38	43,229.17	4,620.93	—	750.00
Fall River	117,414	36,454.54	—	34,454.43	—	—	—	—	—
New Bedford	110,022	76,815.78	—	51,549.42	—	—	—	—	—
Lynn	100,909	159,259.67	—	37,150.28	68,788.52	21,000.00	17,016.24	2,496.00	4,096.46
Somerville	100,773	114,868.40	—	17,555.34	65,446.88	45,987.21	—	—	1,837.66
Lowell	100,114	45,880.00	5,150.51	17,812.69	—	27,214.52	2,361.00	50.00	2,240.66
Lawrence	86,785	57,813.00	—	38,802.76	—	15,366.43	586.13	—	5,142.77
Quincy	76,909	86,863.00	699.64	11,741.82	56,323.66	6,091.89	9,348.04	—	1,931.27
Newton	66,144	160,620.47	—	9,912.91	64,273.50	12,309.74	—	—	5,788.14
Brockton	62,407	45,272.51	—	11,963.63	—	82,217.14	3,300.65	98.50	886.27
Medford	61,444	67,689.25	2,809.18	19,799.34	43,276.08	24,884.93	7,095.34	—	1,644.02
Malden	57,277	69,708.24	—	29,664.50	39,613.28	180.63	—	—	98.50
Holyoke	56,159	38,475.06	—	15,886.47	—	331.96	—	10.40	271.09
Haverhill	49,516	24,808.07	4,082.00	17,676.16	—	1,840.79	4,567.24	199.80	100.00
Pittsfield	47,228	77,530.06	—	7,392.54	—	2,534.60	406.28	—	250.00
Everett	47,228	65,075.15	2,913.65	18,069.83	885.62	15,185.88	1,000.32	302.53	363.92
Salem	43,472	50,615.89	3,349.10	37,025.21	—	6,496.78	5,842.78	—	2,919.82
Chelsea	42,672	6,963.41	—	12,544.76	27,016.93	6,191.70	—	—	1,208.32
Chicopee	41,952	20,034.06	—	—	—	11,310.85	—	1,501.12	17.82
Titchburg	41,700	43,494.63	—	12,512.54	804.12	10,161.30	1,182.81	—	121.04
Waltham	40,537	20,988.75	—	—	653.44	7,090.02	732.75	—	—
Taunton	37,431	20,988.62	—	409.08	—	—	—	—	—
Revere	35,319	20,988.62	—	2,386.01	20,579.54	—	—	—	—
Beverly	25,871	11,511.78	—	819.00	—	3,463.69	3,184.58	373.30	1,154.73
Northampton	24,525	2,548.02	3,574.32	—	—	1,251.22	—	—	23.85
Melrose	24,256	40,990.29	—	14,982.64	17,377.86	4,220.72	—	122.00	712.75
Gloucester	24,164	14,909.40	—	6,232.23	—	2,787.20	2,559.32	—	2,782.88
North Adams	22,085	1,877.72	—	312.94	—	879.50	—	—	287.25
Peabody	22,082	16,917.42	—	1,425.18	—	14,949.70	—	56.15	—
Attleboro	21,894	2,481.81	—	609.06	—	1,446.76	—	—	—
Leominster	21,835	15,098.04	—	11,985.10	—	2,409.27	—	—	290.00
Attleboro	21,835	18,926.02	—	2,532.04	—	4,276.60	—	—	1,093.97
Gardner	20,397	14,907.03	1,176.88	993.24	11,512.62	802.70	9,474.56	—	324.61
Woburn	19,695	15,927.02	—	2,609.13	—	2,067.96	1,273.86	—	200.00
Westfield	18,788	5,222.53	—	2,643.26	—	280.04	150.00	—	60.00
Marlborough	15,781	3,442.22	—	2,443.26	—	922.19	—	—	39.00
Newburyport	14,815	6,221.04	—	5,009.68	—	—	—	—	—
39 Cities	2,975,790	\$4,498,627.65	\$222,020.04	\$1,523,921.86	\$1,294,839.18	\$1,049,837.46	\$280,502.54	\$18,215.87	\$81,135.82

TABLE VII. — Maintenance of Departments — Continued.  
10. Pensions.

CITIES.	Population of 1935	A TOTAL EXPENSES	B. DEPARTMENTAL					C Water	D Cemetery	E Appropriation paid City Retirement Fund
			Police	Fire	Highways	Schools	All Other			
BOSTON	817,713	\$2,759,551.81	\$351,295.66	\$402,058.49	\$11,190.77	\$134,239.43	\$35,914.02	\$1,036.60	—	\$1,805,816.84
WORCESTER	190,471	247,713.61	25,209.92	31,963.05	55,139.85	4,972.06	38,387.33	21,261.77	\$2,836.29	68,543.37
SPRINGFIELD	149,642	111,022.75	23,807.35	39,642.68	25,187.71	1,480.28	14,122.86	6,781.87	—	—
CAMBRIDGE	118,075	263,095.44	47,215.86	53,499.43	79,135.96	23,298.21	23,298.21	19,823.34	2,298.13	28,011.65
FALL RIVER	117,414	139,912.11	39,213.03	40,527.25	36,690.65	9,430.55	2,000.00	1,050.63	2,000.00	—
NEW BEDFORD	110,022	172,409.76	42,117.19	18,865.18	2,897.31	3,255.72	5,274.36	—	—	—
LYNN	101,084.56	241,971.17	33,683.67	33,683.67	23,663.97	2,194.00	13,346.38	4,899.87	2,225.50	—
SOMERVILLE	100,773	116,983.12	25,299.33	33,936.61	13,584.50	—	13,280.60	742.08	—	26,140.00
LOWELL	100,114	97,936.26	17,273.49	20,670.53	32,272.97	—	16,590.13	7,395.14	—	—
LAWRENCE	86,785	41,367.03	17,110.73	24,867.30	—	1,380.00	—	—	—	—
QUINCY	70,009	61,380.63	6,826.06	13,065.37	12,973.34	666.64	11,651.72	3,761.50	—	12,436.16
NEWTON	66,144	128,399.36	22,789.32	11,047.44	47,518.53	—	4,514.01	6,229.06	—	33,471.00
BROCKTON	62,407	68,498.21	14,374.13	17,187.02	17,996.78	1,687.86	8,267.06	8,785.36	—	—
MEDFORD	61,444	41,656.00	7,339.46	3,426.00	17,070.91	583.78	167.75	2,067.00	—	11,000.00
MALDEN	57,277	63,159.28	17,909.69	15,442.24	23,908.91	—	2,821.64	—	3,076.80	—
HAYESVILLE	56,139	76,386.58	13,549.95	18,933.39	—	552.45	—	—	—	—
HAVERHILL	49,516	32,485.90	4,794.89	20,294.21	6,896.80	500.00	30,361.57	4,289.22	—	—
PITTSFIELD	47,516	14,832.15	7,601.15	5,931.01	—	1,300.00	—	—	—	—
EVERETT	47,228	62,575.27	18,912.50	17,992.37	—	780.00	17,390.40	—	—	7,500.00
SALEM	43,472	26,770.21	4,292.20	6,538.80	10,067.15	500.00	3,418.51	1,953.58	—	—
CHELSEA	42,673	52,581.61	13,463.25	15,372.14	8,260.81	965.08	780.00	1,967.33	—	11,773.00
CHICOPEE	41,952	14,858.70	5,552.24	6,352.37	5,514.34	—	—	2,439.75	—	—
FITCHBURG	41,115.44	12,209.80	12,313.69	12,304.90	11,282.39	1,410.33	1,433.65	2,876.72	—	—
WALTHAM	40,557	33,941.86	8,286.31	7,650.00	—	1,220.04	—	2,605.98	1,463.49	—
TAUNTON	37,431	4,873.95	1,300.75	3,573.20	—	—	—	—	—	—
BEVERLY	35,319	18,471.66	7,000.44	6,071.22	4,620.00	—	—	780.00	—	—
REVERE	25,871	13,423.05	4,957.25	2,965.80	4,500.00	—	—	1,000.00	—	—
NORTHAMPTON	24,525	1,585.83	1,585.83	—	—	538.47	15,402.63	—	—	—
MELROSE	24,256	18,191.09	2,050.00	199.99	—	—	—	—	—	—
GLOUCESTER	22,164	12,272.62	8,916.91	3,355.71	—	1,083.32	—	—	—	—
NORTH ADAMS	22,085	9,892.37	5,095.85	7,703.60	4,429.84	—	—	—	—	—
PEABODY	22,082	13,161.62	826.18	—	—	—	—	—	—	—
LEOMINSTER	21,894	936.00	—	2,737.50	—	—	—	—	—	—
ATTLEBORO	21,835	6,082.58	3,345.08	—	—	—	—	—	—	—
GARDNER	20,397	8,088.76	4,087.50	—	—	—	—	—	—	—
WOBURN	19,695	11,507.80	1,691.10	2,045.37	3,191.26	—	810.00	—	—	—
WESTFIELD	18,788	2,007.50	1,003.75	2,007.75	7,771.33	—	—	—	—	—
MARLBOROUGH	15,781	2,007.00	—	—	—	—	—	—	—	—
NEWBURYPORT	14,815	1,650.00	—	1,650.00	—	—	—	—	—	—
39 Cities	2,975,790	\$4,797,068.56	\$815,498.60	\$909,481.25	\$480,070.98	\$181,389.87	\$261,252.83	\$130,384.80	\$13,888.21	\$2,004,692.02

<sup>1</sup> Includes \$11,630.40 other enterprises.  
<sup>2</sup> Includes \$15,344.40 public works.

<sup>3</sup> Includes water, amount not specified.  
<sup>4</sup> Includes \$756 electric light.

<sup>5</sup> Includes \$30,079.91 public works.  
<sup>6</sup> Includes \$14,827.63 public works.

<sup>7</sup> Includes \$8,142.27 electric light and gas.  
<sup>8</sup> Electric light.



TABLE VII. — *Maintenance of Departments — Concluded.*  
*11. Unclassified.*

Cities.	Population of 1935	A Total Expenses	B Damage Settlements	C Printing and Stationery	D Memorial Day	E Rent for Military Organizations	F Care of Soldiers' Graves	G Blanket Insurance	H City Clocks	I Ice for Drinking Fountains	J All Other
BOSTON . . . . .	817,713	\$1,683,651.84	\$96,034.74	\$34,144.62	\$6,742.92	—	—	—	\$30.00	\$4,033.64	\$1,542,665.92
WORCESTER . . . . .	190,471	202,285.41	69,856.85	11,065.44	2,796.63	\$6,366.68	\$619.00	—	325.00	1,405.27	110,360.54
SPRINGFIELD . . . . .	149,641	132,713.59	33,304.10	2,747.32	2,073.30	1,495.00	1,411.79	—	—	—	291,682.98
CAMBRIDGE . . . . .	118,075	143,877.85	21,722.65	1,810.43	2,993.80	1,035.06	1,236.00	—	—	—	115,077.91
FALL RIVER . . . . .	117,414	96,523.24	1,164.30	—	592.44	1,925.00	—	\$17,728.91	—	—	74,840.59
NEW BEDFORD . . . . .	110,022	73,265.41	2,798.04	857.30	1,736.70	4,008.34	1,798.36	—	—	—	62,066.74
LYNN . . . . .	100,909	53,294.91	16,620.01	828.40	2,530.51	—	—	24,943.00	200.00	—	8,172.96
SOMERVILLE . . . . .	100,773	325,120.00	28,139.43	2,498.30	1,069.00	860.00	—	—	—	—	292,553.27
LOWELL . . . . .	100,114	9,352.12	9,352.12	—	2,603.99	—	—	—	—	—	35,039.71
LAWRENCE . . . . .	86,785	202,017.75	11,581.68	1,510.00	3,104.97	425.00	867.20	18,077.05	48.50	600.40	166,885.50
QUINCY . . . . .	76,909	27,560.17	2,241.29	1,841.29	918.24	3,245.59	—	—	100.00	433.55	19,213.76
NEWTON . . . . .	66,144	47,038.71	3,825.22	621.15	375.00	—	—	—	—	—	42,217.34
BROCKTON . . . . .	62,407	80,724.55	1,353.68	1,787.68	1,361.30	—	1,298.00	—	—	—	24,923.89
MALDEN . . . . .	61,444	83,988.56	7,700.12	726.17	9,371	3,004.00	—	16,414.50	—	—	55,084.19
MEDFORD . . . . .	57,277	80,152.24	7,100.58	866.06	2,606.85	2,725.12	—	10,995.02	—	—	46,713.63
HOLYOKE . . . . .	56,139	81,515.93	9,351.74	1,221.08	1,074.36	2,599.92	—	—	—	—	239,018.66
HAVERHILL . . . . .	49,516	75,082.70	5,922.86	401.11	996.86	1,400.00	—	13,971.75	868.80	—	62,719.31
PITTSFIELD . . . . .	47,516	279,154.68	1,302.41	2,415.90	1,144.18	4,210.00	—	11,485.47	50.00	200.00	28,100.80
EVERETT . . . . .	47,228	74,231.80	18,189.39	—	1,144.18	—	—	—	147.94	—	38,854.82
SALEM . . . . .	43,472	36,841.36	3,890.24	638.60	1,261.72	2,550.00	400.00	17,850.31	—	—	20,088.86
CHELSEA . . . . .	42,673	58,629.08	16,728.68	1,085.00	1,389.63	1,466.68	20.00	—	—	—	7,832.92
CHICOFEE . . . . .	41,952	18,717.81	8,008.89	—	776.00	3,366.67	—	—	—	438.73	8,550.49
WITCHBURG . . . . .	41,700	17,588.01	3,014.90	1,263.84	743.88	1,576.96	327.50	—	50.00	—	26,112.36
WALTHAM . . . . .	40,557	42,588.21	1,896.76	2,043.67	976.52	1,800.00	—	—	152.04	—	53,568.97
TAUNTON . . . . .	37,431	59,082.14	2,942.01	—	772.06	—	—	9,754.69	—	—	13,619.38
REVERE . . . . .	35,319	43,083.59	18,982.76	51.76	675.00	—	—	—	—	—	17,854.45
BEVERLY . . . . .	25,871	11,643.66	2,201.56	1,285.05	998.50	1,978.92	—	—	—	—	1,677.48
NORTHAMPTON . . . . .	24,571	10,969.62	1,136.20	854.71	489.00	1,136.25	—	—	—	—	4,801.18
MELROSE . . . . .	24,256	27,741.86	716.50	335.55	627.00	858.00	—	6,803.43	114.80	—	5,179.63
GLOUCESTER . . . . .	24,164	27,812.47	6,553.53	752.53	970.00	300.00	—	3,410.39	104.00	36.00	13,686.02
NORTH ADAMS . . . . .	22,085	20,819.03	1,687.10	722.70	554.78	—	—	—	—	—	17,854.45
PEABODY . . . . .	22,082	25,561.45	8,568.51	—	959.57	—	—	13,059.85	294.75	—	2,678.77
LEOMINSTER . . . . .	21,894	5,870.35	2,440.80	—	959.57	—	—	—	—	—	1,677.48
ATTLEBORO . . . . .	21,835	8,370.06	539.45	223.50	516.57	1,020.00	—	—	—	—	4,801.18
GARDNER . . . . .	20,397	18,079.48	50.00	983.60	457.83	1,588.00	—	—	—	—	17,874.04
WOBURN . . . . .	19,695	33,093.20	5,916.12	445.00	263.91	2,240.00	160.00	10,508.08	—	320.88	22,496.80
WESTFIELD . . . . .	18,788	23,937.36	—	490.20	1,299.87	981.00	—	6,531.97	—	—	2,152.03
MARLBOROUGH . . . . .	15,781	6,515.83	1,342.73	340.56	450.00	600.00	—	—	50.00	—	3,710.97
NEWBURYPORT . . . . .	14,815	13,029.85	8,251.62	424.76	450.00	2,100.00	92.50	—	100.00	—	—
39 Cities . . . . .	2,975,790	\$4,300,973.75	\$442,627.49	\$77,460.21	\$51,117.97	\$61,863.13	\$10,927.41	\$181,534.42	\$2,635.83	\$7,468.47	\$3,465,338.82

<sup>1</sup> Includes \$39,553.29 for auditorium.

<sup>2</sup> Includes \$38,017.10 for city yard.

<sup>3</sup> Includes \$5,917.79 for vacations, public buildings department.

<sup>4</sup> Includes \$19,690.50 for municipal yard and garage.

<sup>5</sup> Includes \$54,256.49 for auditorium.

<sup>6</sup> Includes \$5,578.36 for vacations, public works.



TABLE VIII. — Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.

CITIES.	Population of 1935	A. PUBLIC SERVICE ENTERPRISES							B		C
		TOTAL EXPENSES	ELECTRIC LIGHT		WATER		ALL OTHER				
			Maintenance and Operation	Maintenance and Operation	Maintenance and Operation	Metropolitan Water Maintenance	Markets	Scales	Docks and Wharves	Miscella- neous	
BOSTON . . . . .	817,713	\$3,234,478.95	—	—	\$1,071,116.72	\$987,904.64	\$60,888.09	—	—	\$1,114,569.50	\$182,907.27
WORCESTER . . . . .	190,471	271,483.36	—	—	270,533.94	—	—	\$949.42	—	—	200.55
SPRINGFIELD . . . . .	149,642	394,351.66	—	—	394,351.66	—	—	—	—	—	104.00
CAMBRIDGE . . . . .	118,075	315,271.28	—	—	315,271.28	—	—	—	—	—	48,848.57
FALL RIVER . . . . .	117,414	140,354.97	—	—	139,217.51	—	—	—	\$1,137.46	—	12.50
NEW BEDFORD . . . . .	110,022	225,324.13	—	—	224,199.59	—	—	—	1,124.54	—	30,652.74
LYNN . . . . .	100,909	186,370.63	—	—	186,370.63	—	—	—	—	—	1.75
SOMERVILLE . . . . .	100,773	188,867.14	—	—	97,781.11	91,086.03	—	—	—	—	1,525.02
LOWELL . . . . .	100,114	285,139.34	—	—	283,933.67	—	—	1,205.67	—	—	5.00
LAWRENCE . . . . .	86,785	191,725.05	—	—	191,725.05	—	—	—	—	—	25,876.36
QUINCY . . . . .	76,909	160,889.95	—	—	99,302.24	61,587.71	—	—	—	—	37,411.52
NEWTON . . . . .	66,144	187,710.73	—	—	181,549.62	6,161.11	—	—	—	—	1,154.56
BROCKTON . . . . .	62,407	134,154.96	—	—	134,154.96	—	—	—	—	—	494.76
MEDFORD . . . . .	61,444	82,861.93	—	—	42,412.56	40,449.37	—	—	—	—	—
MALDEN . . . . .	57,277	92,186.27	—	—	48,733.66	43,452.61	—	—	—	—	30,867.11
HOLYOKE . . . . .	56,139	901,324.25	1\$769,655.17	—	131,669.08	—	—	—	—	—	476.61
HAVERHILL . . . . .	49,516	123,589.97	—	—	123,570.82	—	—	19.15	699.98	—	258.85
PITTSFIELD . . . . .	47,516	39,617.25	—	—	39,617.25	—	—	—	—	—	—
EVERETT . . . . .	47,228	87,526.62	—	—	39,162.30	48,364.32	—	—	22,024.64	6.74	—
SALEM . . . . .	43,472	99,435.58	—	—	97,892.54	—	—	1,543.04	27,208.72	—	473.69
CHELSEA . . . . .	42,673	72,501.82	—	—	37,367.10	35,134.72	—	—	—	—	—
CHICOPEE . . . . .	41,952	449,164.64	340,119.81	—	109,044.83	—	—	—	9,084.24	—	—
FITCHBURG . . . . .	41,700	61,102.75	—	—	61,102.75	—	—	—	27,414.34	—	482.73
WALTHAM . . . . .	40,557	73,453.52	—	—	73,453.52	—	—	—	25,899.58	—	—
TAUNTON . . . . .	37,431	472,950.18	378,539.21	—	94,410.97	—	—	—	11,965.86	4.00	—
REVERE . . . . .	35,319	47,054.82	—	—	22,377.59	24,677.23	—	—	—	—	—
BEVERLY . . . . .	25,871	50,722.49	—	—	50,722.49	—	—	—	16,879.68	—	—
NORTHAMPTON . . . . .	24,525	57,526.75	—	—	56,723.96	—	—	—	15,462.91	167.78	—
MELROSE . . . . .	24,256	52,305.85	—	—	32,350.61	19,955.24	—	—	24,084.48	24.08	—
GLOUCESTER . . . . .	24,164	74,377.80	—	—	74,377.80	—	—	—	2,280.65	—	—
NORTH ADAMS . . . . .	22,085	29,306.89	—	—	27,897.21	—	—	1,409.68	9,198.64	—	—
PEABODY . . . . .	22,082	328,345.90	245,202.58	—	34,969.56	—	—	1,574.90	10,610.71	—	—
LEOMINSTER . . . . .	21,894	35,583.25	—	—	31,547.31	—	—	613.69	9,597.69	—	—
ATTLEBORO . . . . .	21,835	31,547.31	—	—	31,547.31	—	—	—	—	—	544.50
GARDNER . . . . .	20,307	58,137.83	—	—	58,137.83	—	—	—	7,726.85	—	—
WOBURN . . . . .	19,695	40,643.04	—	—	40,643.04	—	—	—	10,060.85	—	—
WESTFIELD . . . . .	18,788	358,010.78	* 318,003.58	—	40,007.20	—	—	—	492.03	—	—
MARLBOROUGH . . . . .	15,781	21,495.45	—	—	21,495.45	—	—	—	3,766.56	—	—
NEWBURYPORT . . . . .	14,815	56,799.37	—	—	43,750.14	—	—	—	268.53	—	—
39 Cities	2,975,790	\$9,713,694.46	\$2,051,520.35	\$2,051,520.35	\$5,104,513.97	\$1,358,772.98	\$60,888.09	\$7,315.55	\$2,262.00	\$1,128,421.52	\$815,002.18
											\$189,013.00

\* Includes gas, amount not specified.

1 Includes \$429,015.45 for gas.

TABLE IX. — Summary of Maintenance.

CITIES.	A TOTAL EXPENSES	B. DEPARTMENTAL				
		General Government	Protection of Persons and Property	Health and Sanitation	Highways	Charities
BOSTON . . . . .	\$66,327,515.15	\$1,994,737.18	\$9,572,550.51	\$4,891,808.99	\$4,317,489.74	\$16,483,458.98
WORCESTER . . . . .	13,177,774.98	436,194.41	2,169,447.35	905,102.32	822,414.12	3,180,017.00
SPRINGFIELD . . . . .	11,706,515.65	443,652.78	1,876,413.19	922,120.87	894,516.47	2,434,104.22
CAMBRIDGE . . . . .	6,766,073.83	285,824.27	1,097,679.44	613,381.75	413,567.76	1,263,849.99
FALL RIVER . . . . .	4,522,055.84	172,335.61	673,115.89	269,426.01	272,580.95	1,188,599.59
NEW BEDFORD . . . . .	5,183,943.53	188,175.73	894,529.68	482,236.18	356,059.32	1,233,339.18
LYNN . . . . .	5,177,636.14	176,174.79	881,706.09	420,797.69	289,786.58	1,110,770.05
SOMERVILLE . . . . .	4,950,472.43	214,483.63	814,158.92	386,154.83	294,323.91	1,110,770.05
LOWELL . . . . .	4,802,986.41	229,926.59	734,137.15	360,881.60	430,921.42	90,089.09
LAWRENCE . . . . .	3,762,954.67	141,905.47	596,377.94	344,720.69	391,410.74	746,586.69
QUINCY . . . . .	4,211,289.81	191,635.36	604,843.46	312,114.49	378,516.61	1,002,682.88
NEWTON . . . . .	4,429,721.00	204,761.31	612,716.73	352,076.25	378,516.61	910,113.91
BROCKTON . . . . .	3,226,308.01	157,749.35	511,097.99	345,474.29	576,403.34	408,138.19
MEDFORD . . . . .	2,841,256.74	141,947.95	433,220.81	216,997.80	202,300.37	639,448.44
MALDEN . . . . .	2,605,102.85	104,449.38	470,927.72	240,039.45	198,247.07	380,070.10
HOLYOKE . . . . .	2,661,659.05	159,671.58	580,834.75	247,994.47	166,724.38	470,795.72
HAVERHILL . . . . .	2,584,722.69	127,440.48	367,156.25	143,246.41	169,501.13	850,005.05
PITTSFIELD . . . . .	2,480,317.98	92,095.04	266,859.07	118,951.18	147,002.82	635,833.02
EVERETT . . . . .	2,079,152.11	127,440.48	437,583.60	140,465.65	147,002.82	533,421.70
SALEM . . . . .	2,171,559.51	110,754.98	316,261.79	145,933.48	188,588.40	533,421.70
CHICPEE . . . . .	2,457,387.18	114,073.01	399,098.35	156,323.32	179,991.65	691,639.71
FITCHBURG . . . . .	2,169,461.54	93,376.12	274,816.00	82,562.61	116,416.35	379,343.19
WALTHAM . . . . .	2,230,045.33	104,102.01	298,838.20	132,457.87	219,939.08	695,343.19
TAUNTON . . . . .	1,958,287.22	122,222.30	294,551.19	143,093.64	178,002.00	373,103.06
REVERE . . . . .	2,114,940.84	83,336.44	278,244.58	113,303.06	120,898.92	318,802.98
BEVERLY . . . . .	1,712,742.33	81,800.15	221,120.78	86,473.78	97,955.31	476,503.95
NORTHAMPTON . . . . .	1,552,555.01	70,491.34	265,671.50	98,272.78	196,818.09	276,401.17
MELROSE . . . . .	1,173,699.11	50,870.17	160,930.02	47,792.44	135,902.80	152,089.00
GLoucester . . . . .	1,288,911.95	78,317.15	183,590.45	89,880.43	104,084.66	121,488.13
NORTH ADAMS . . . . .	973,561.85	51,800.38	218,047.80	84,277.82	143,842.36	188,413.05
PEABODY . . . . .	1,492,911.63	64,906.43	130,115.16	51,991.90	109,002.81	213,767.92
LEONISTER . . . . .	894,418.36	40,167.52	118,939.08	45,746.01	99,526.66	272,050.24
ATHENBORO . . . . .	930,376.04	58,364.44	164,378.44	40,316.27	100,706.41	200,520.64
GARDNER . . . . .	722,579.81	34,783.96	82,482.84	62,698.69	52,142.53	30,247.06
WOBURN . . . . .	971,169.65	57,682.68	116,680.83	48,690.44	84,090.76	219,531.70
WESTBOROUGH . . . . .	1,212,705.96	41,060.54	116,608.26	38,933.23	93,174.02	120,281.00
MARLBOROUGH . . . . .	585,164.96	38,073.02	84,003.36	31,647.76	67,254.07	103,828.23
NEWBURYPORT . . . . .	707,648.05	31,157.30	82,510.08	36,796.97	71,921.86	169,588.95
39 Cities . . . . .	\$183,511,306.00	\$7,048,352.79	\$27,589,917.22	\$13,520,941.39	\$13,264,481.10	\$39,983,947.88
						\$4,032,587.69

TABLE IX. — *Summary of Maintenance — Concluded.*

CITIES.	B. DEPARTMENTAL — Concluded					C	D	E
	Schools	Libraries	Recreation	Pensions	Unclassified			
BOSTON	\$16,764,329.89	\$1,189,008.57	\$2,300,454.93	\$2,759,551.81	\$1,683,651.84	\$3,234,478.95	\$124,980.40	\$182,907.27
WORCESTER	4,213,972.39	188,816.04	153,091.56	247,713.64	202,295.41	271,482.26	60,687.40	200.55
SPRINGFIELD	3,429,487.06	207,109.00	391,889.16	111,022.75	132,713.50	304,351.96	48,848.57	104.00
CAMBRIDGE	1,926,531.13	79,544.09	105,563.16	263,093.44	143,877.85	315,271.28	30,632.74	163.92
FALL RIVER	1,215,292.42	42,892.46	36,454.54	138,912.11	76,263.24	140,354.97	59,631.45	1.75
NEW BEDFORD	1,569,773.01	70,789.97	76,815.78	72,409.76	73,265.48	125,324.13	75,708.17	—
LYNN	1,541,006.43	84,472.22	156,239.67	104,084.56	53,294.91	186,370.63	—	—
SOMERVILLE	1,483,854.82	75,981.98	114,868.01	116,983.12	325,120.00	188,867.14	35,238.44	5.00
LOWELL	1,126,139.83	37,093.63	45,880.00	97,936.26	98,511.92	285,139.34	25,876.36	—
LAWRENCE	1,170,265.73	49,373.89	57,813.00	41,367.05	202,017.75	191,725.05	37,411.52	1,154.56
QUINCY	1,124,803.31	65,778.80	86,620.47	131,890.63	27,560.17	160,889.95	527.50	494.76
NEWTON	1,599,896.32	89,535.09	160,630.47	128,599.36	47,038.71	187,710.73	18,928.38	—
BROCKTON	885,349.09	42,005.05	45,272.51	68,498.21	30,724.55	134,154.96	30,867.11	—
MEDFORD	1,051,943.35	33,489.99	67,689.25	41,655.00	83,988.56	82,861.93	92,186.27	476.61
MALDEN	735,279.28	45,718.40	69,708.24	63,159.28	80,152.24	92,132.25	—	—
HOLYOKE	823,878.80	36,600.45	38,475.96	76,386.58	81,515.93	123,589.97	699.98	258.85
HAYVERHILL	612,530.03	38,391.53	24,808.07	32,485.90	75,082.70	39,617.25	23,024.64	6.74
PITTSFIELD	684,533.62	23,500.00	68,453.62	14,832.15	279,154.68	87,526.62	27,208.72	473.69
EVERETT	795,363.00	33,823.74	77,530.06	62,575.27	74,231.80	99,435.58	—	—
SALEM	511,748.59	36,452.81	65,075.19	26,770.24	36,841.36	72,501.82	9,084.24	482.73
CHELSEA	597,724.57	21,251.29	50,615.89	52,581.61	58,629.08	449,164.64	11,966.86	4.00
CHICPEE	581,411.88	18,783.23	6,963.41	14,858.70	18,717.81	61,102.75	—	—
FITCHBURG	543,403.73	543,403.73	26,034.06	41,115.44	17,558.01	73,453.52	27,414.34	—
WALTHAM	561,273.67	35,152.31	43,494.63	33,941.86	42,588.21	472,930.18	25,890.58	—
TAUNTON	562,105.34	24,576.19	20,988.75	18,873.95	59,082.14	47,054.82	—	—
REVERE	545,793.84	7,586.88	20,988.62	18,471.66	43,083.59	50,722.49	16,879.68	167.78
BEVERLY	495,093.11	37,331.56	11,151.78	13,423.05	11,643.66	57,536.75	15,462.91	17.77
NORTHAMPTON	371,657.69	20,851.17	2,548.02	1,585.83	10,969.62	52,305.85	24,084.48	—
MELROSE	372,750.88	20,851.17	40,990.29	18,191.09	27,741.86	74,377.80	2,280.65	—
GLOUCESTER	366,275.21	1,000.00	14,969.40	12,272.62	20,819.03	29,306.89	9,198.64	—
NORTH ADAMS	303,471.60	20,866.44	1,877.72	9,892.37	25,611.45	328,345.90	10,610.71	—
PEABODY	248,383.62	2,876.88	16,917.42	13,161.62	5,878.35	35,583.25	9,597.69	—
LEOMINSTER	255,793.48	2,431.81	6,481.51	936.00	8,370.06	31,547.31	—	544.50
ATTLEBORO	302,979.82	20,284.35	15,098.04	6,082.58	18,079.48	58,137.83	7,726.85	—
GARDNER	206,580.12	10,000.00	18,926.02	8,088.76	33,093.36	40,643.04	10,060.85	—
WOBURN	280,445.73	21,866.72	14,907.03	11,507.80	23,937.20	358,010.78	492.03	—
WESTFIELD	377,118.31	22,275.00	2,222.53	2,007.50	6,515.83	21,495.45	3,766.56	—
MARLBOROUGH	191,610.73	9,713.73	3,442.22	2,007.00	13,029.85	56,799.37	268.53	11.00
NEWBURYPORT	177,400.43	17,125.42	6,221.04	1,650.00	—	—	—	—
39 Cities	\$50,920,518.76	\$2,836,780.17	\$4,498,027.05	\$4,797,068.56	\$4,300,973.75	\$9,713,694.46	\$815,002.18	\$189,013.00



TABLE X. — Interest Payments.

CITIES.	A TOTAL EXPENSES	B Temporary Loans (Including Revenue Loans)	C General Loans	D Public Service Enterprise Loans	E Cemetery Loans	F. METROPOLITAN ASSESSMENTS			G
						Sewer	Park	Water	
BOSTON . . . . .	\$8,884,397.58	\$397,033.41	\$3,363,350.37	\$3,171,306.28	—	\$141,914.37	\$263,665.26	\$1,547,124.89	—
WORCESTER . . . . .	465,380.23	44,116.23	299,967.57	121,296.45	—	—	—	—	\$192.63
SPRINGFIELD . . . . .	787,173.93	26,261.93	418,711.87	342,007.50	\$135.00	8,654.33	46,130.82	—	—
CAMBRIDGE . . . . .	534,562.54	20,656.91	408,150.48	50,835.00	—	—	—	—	—
FALL RIVER . . . . .	366,954.91	42,863.24	315,904.17	8,187.50	—	—	—	—	—
NEW BEDFORD . . . . .	424,266.58	42,373.94	321,075.14	60,817.50	—	—	—	—	—
LYNN . . . . .	319,996.42	40,942.98	238,830.00	21,261.25	80.00	—	18,882.19	—	9,495.63
SOMERVILLE . . . . .	357,738.85	30,255.73	152,906.87	1,225.00	—	5,381.22	15,827.56	142,646.84	—
LOWELL . . . . .	234,488.02	79,323.59	167,034.43	15,130.00	—	—	—	—	593.53
LAWRENCE . . . . .	167,921.88	30,663.87	141,614.43	5,050.00	—	—	—	—	—
QUINCY . . . . .	350,623.08	32,882.90	156,051.22	14,757.50	—	37,070.75	18,527.69	96,333.02	—
NEWTON . . . . .	360,290.35	6,547.35	255,947.51	18,160.69	—	47,332.42	21,653.67	9,648.71	—
BROCKTON . . . . .	107,341.22	8,890.34	51,235.72	47,213.16	—	—	—	—	—
MEDFORD . . . . .	237,695.81	11,546.30	126,118.11	15,986.25	637.50	3,675.32	10,807.80	63,346.41	5,578.12
MALDEN . . . . .	204,564.84	13,993.58	102,853.44	5,232.29	—	3,485.54	9,596.54	68,049.70	5,333.75
HOLYOKE . . . . .	143,536.65	8,740.15	81,421.50	53,375.00	—	—	—	—	—
HAVERHILL . . . . .	68,158.71	10,875.40	50,674.56	6,608.75	—	—	—	—	—
PITTSFIELD . . . . .	93,761.10	10,084.98	74,116.12	9,360.00	—	3,564.13	9,829.18	75,741.76	5,312.50
EVERETT . . . . .	185,230.42	11,326.85	76,057.25	3,398.75	—	—	—	—	—
SALEM . . . . .	64,593.50	6,425.61	46,037.89	12,130.00	—	2,237.55	6,582.98	55,023.33	—
CHELSEA . . . . .	193,421.39	48,384.56	79,067.97	2,125.00	—	—	—	—	—
CHICPEE . . . . .	88,822.83	15,563.57	55,688.01	17,571.25	—	—	—	—	—
FITCHBURG . . . . .	81,335.63	4,817.60	53,249.53	23,268.50	—	—	—	—	—
WALTHAM . . . . .	145,500.11	13,796.00	84,966.77	17,868.75	—	16,888.21	7,730.38	—	4,250.00
TAUNTON . . . . .	130,520.28	7,152.77	85,167.51	38,200.00	—	—	—	—	—
REVERE . . . . .	148,276.23	16,270.17	80,639.05	6,125.00	—	1,673.54	4,922.27	38,646.20	—
BEVERLY . . . . .	40,502.15	4,192.99	32,383.33	3,925.83	—	—	—	—	—
NORTHAMPTON . . . . .	12,579.33	2,346.25	10,233.08	387.50	—	—	—	—	—
MELROSE . . . . .	95,401.91	2,461.53	52,468.75	35,454.06	—	1,738.26	5,103.91	30,883.21	2,358.75
GLOUCESTER . . . . .	85,909.80	3,136.09	47,319.65	7,542.53	—	—	—	—	—
NORTH ADAMS . . . . .	34,447.01	2,797.73	26,216.78	5,432.53	—	—	—	—	—
PEABODY . . . . .	47,451.32	4,174.29	35,732.03	7,545.00	—	—	—	—	6,322.55
LEOMINSTER . . . . .	50,091.95	2,368.77	28,359.32	22,041.31	—	—	—	—	—
ATTLEBORO . . . . .	32,631.89	883.80	19,112.50	12,635.00	—	—	—	—	—
GARDNER . . . . .	25,206.97	2,019.93	16,998.14	4,335.00	—	—	—	—	—
WOBURN . . . . .	78,016.32	21,112.82	40,994.34	10,497.50	—	961.59	2,824.45	—	—
WESTFIELD . . . . .	46,734.24	4,698.32	25,235.32	16,800.00	—	—	—	—	—
MARLBOROUGH . . . . .	29,561.48	3,803.05	20,338.05	2,039.10	—	—	—	—	1,381.25
NEWBURYPORT . . . . .	16,699.75	2,762.94	10,929.31	3,007.50	—	—	—	—	—
39 Cities . . . . .	\$15,776,786.46	\$1,025,549.19	\$7,653,157.84	\$4,204,919.70	\$852.50	\$274,577.23	\$442,087.70	\$2,127,444.07	\$48,198.23

1 Includes \$71,916.67 paid from Federal grants for outlays. 2 Includes \$12.89 paid from Federal grants for outlays.



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**DIVISION D**

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**INDEBTEDNESS**

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TABLE XI. — *Outstanding Indebtedness Classified by Character of Obligation — 1935.*

CITIES.	TOTALS	Loans for General Purposes	Tax Title Loans	Trust Funds Used	Loans for Public Service Enterprises	Cemetery Loans	TEMPORARY LOANS		Warrants or Orders
							Revenue	Other	
BOSTON . . . . .	\$188,618,475.26	\$84,996,800.00	\$3,193,975.26	—	\$78,927,700.00	—	\$21,500,000.00	—	—
WORCESTER . . . . .	17,907,849.54	9,457,000.00	400,000.00	—	3,403,200.00	—	4,450,000.00	—	\$497,649.54
SPRINGFIELD . . . . .	21,951,229.46	10,946,500.00	610,979.34	—	6,959,000.00	—	3,050,000.00	—	387,750.12
CAMBRIDGE . . . . .	14,982,800.00	10,174,800.00	—	\$25,000.00	1,281,000.00	\$2,000.00	3,500,000.00	—	—
FALL RIVER . . . . .	9,461,652.43	7,220,500.00	353,152.43	—	188,000.00	—	1,700,000.00	—	—
NEW BEDFORD . . . . .	10,859,068.39	7,311,000.00	400,986.22	26,734.93	1,370,000.00	—	1,500,000.00	\$62,000.00	188,347.24
LYNN . . . . .	9,231,700.00	5,859,700.00	730,000.00	—	487,000.00	—	2,155,000.00	—	—
SOMERVILLE . . . . .	5,908,326.23	3,616,000.00	310,326.23	—	355,500.00	—	1,950,000.00	—	—
LOWELL . . . . .	7,350,726.91	3,920,070.00	996,156.91	—	172,000.00	—	1,967,000.00	112,000.00	—
LAWRENCE . . . . .	4,513,454.88	3,164,500.00	41,824.62	—	376,000.00	—	1,000,000.00	121,000.00	114,130.26
QUINCY . . . . .	7,080,400.58	4,379,500.00	494,000.00	—	505,000.00	—	1,725,000.00	39,960.58	—
NEWTON . . . . .	8,404,124.88	6,557,000.00	36,731.69	—	944,800.00	—	1,100,000.00	17,145.22	198,247.97
DORCHESTER . . . . .	3,464,800.00	1,370,000.00	—	—	395,000.00	13,000.00	1,500,000.00	191,000.00	—
MEDFORD . . . . .	5,037,270.23	2,906,300.00	151,970.23	—	63,000.00	—	1,000,000.00	—	39,502.66
MALDEN . . . . .	3,831,474.50	2,623,000.00	103,971.84	—	1,143,000.00	—	850,000.00	—	—
HOLYOKE . . . . .	3,923,595.87	1,666,000.00	264,525.87	—	152,000.00	—	1,060,000.00	—	—
HAVERHILL . . . . .	2,512,555.92	1,203,000.00	97,555.92	—	340,000.00	—	500,000.00	—	—
PITTSFIELD . . . . .	2,775,423.71	1,873,600.00	61,823.71	—	101,000.00	—	1,250,000.00	—	—
EVERETT . . . . .	3,188,175.34	1,712,400.00	124,773.34	—	466,000.00	—	830,000.00	120,000.00	67,981.69
SALEM . . . . .	2,530,451.69	1,118,500.00	48,000.00	—	40,000.00	—	1,169,294.73	—	121,013.93
CHELSEA . . . . .	4,043,056.64	2,123,700.00	569,047.98	—	382,250.00	—	575,000.00	—	—
CHICOPEE . . . . .	2,032,841.37	945,400.00	130,191.37	—	440,200.00	—	650,000.00	—	—
FITCHBURG . . . . .	2,583,200.00	1,458,000.00	35,000.00	—	402,000.00	—	350,000.00	10,000.00	—
WALTHAM . . . . .	3,797,180.69	2,387,750.00	147,430.69	—	687,000.00	—	450,000.00	—	—
TAUNTON . . . . .	2,638,760.76	1,424,400.00	77,360.76	—	160,000.00	—	900,000.00	—	—
REVERE . . . . .	2,868,607.77	1,356,500.00	452,107.77	—	161,000.00	—	400,000.00	—	—
BEVERLY . . . . .	1,418,465.83	813,000.00	41,465.83	—	—	—	175,000.00	—	—
NORTHAMPTON . . . . .	416,010.21	203,000.00	38,010.21	—	4,000.00	—	300,000.00	—	—
MELROSE . . . . .	1,341,000.00	1,037,000.00	—	—	913,000.00	—	300,000.00	—	—
GLOUCESTER . . . . .	2,530,794.82	1,248,625.00	69,169.82	—	108,950.00	—	300,000.00	—	—
NORTH ADAMS . . . . .	1,121,653.63	706,350.00	6,353.63	—	154,000.00	—	300,000.00	—	72,220.82
PEABODY . . . . .	1,405,451.89	817,000.00	62,231.07	—	530,000.00	—	200,000.00	—	32,017.94
LEOMINSTER . . . . .	1,511,993.87	716,000.00	33,975.93	—	218,000.00	—	100,000.00	—	—
ATTLEBORO . . . . .	743,000.00	425,000.00	—	—	8,000.00	—	100,000.00	—	—
GARBER . . . . .	476,000.00	368,000.00	—	—	216,500.00	—	550,000.00	—	—
WOBURN . . . . .	1,860,586.00	983,100.00	110,986.00	—	416,000.00	—	100,000.00	—	—
WINTHROP . . . . .	1,188,069.02	577,700.00	94,369.02	—	95,000.00	—	440,000.00	—	—
WESFIELD . . . . .	1,022,608.21	475,000.00	12,606.21	—	78,000.00	—	200,000.00	—	—
MARLBOROUGH . . . . .	985,760.71	668,774.91	38,985.80	—	—	—	—	—	—
NEWBURYPORT . . . . .	—	—	—	—	—	—	—	—	—
39 Cities . . . . .	\$367,521,614.54	\$190,810,469.91	\$10,345,047.00	\$51,734.93	\$102,375,100.00	\$15,000.00	\$61,796,294.73	\$369,145.22	\$1,758,822.75

<sup>1</sup> Anticipation of Federal grant.  
<sup>2</sup> Includes \$87,000 anticipation of Federal grant and \$25,000 anticipation of highway reimbursement from State and country.  
<sup>3</sup> Includes \$30,000 anticipation of social issue and \$16,000 anticipation of Federal grant.

TABLE XII. — *Relation of Indebtedness to Valuation — 1935.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, including motor vehicles, as of January 1, 1935, together with the supplemental assessment of December, 1935.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table XI, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans, exclusive of \$30,000 in Quincy (see footnote on page 70), tax title loans, and warrants or orders is deducted from the total debt shown in Table XI, the result will give the funded or fixed debt shown in Table XII.

CITIES.	Popu- lation of 1935	Percent- age of Net Debt of Valua- tion	Valuation of 1935 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 BOSTON . . .	\$17,713	8.0	\$1,672,290,269	\$163,924,500.00	\$30,039,211.72	\$133,885,288.28
2 NEW BEDFORD . . .	110,022	6.5	120,928,970	8,707,734.93	803,318.98	7,904,415.95
3 SPRINGFIELD . . .	149,642	6.2	289,036,634	17,905,500.00	—	17,905,500.00
4 FALL RIVER . . .	117,414	6.2	109,101,907	7,408,500.00	671,000.00	6,737,500.00
5 NEWBURYPORT . . .	14,815	5.6	13,251,801	746,774.91	—	746,774.91
6 WOBURN . . .	19,695	5.5	21,929,957	1,199,600.00	—	1,199,600.00
7 LEOMINSTER . . .	21,894	5.3	23,360,462	1,246,000.00	—	1,246,000.00
8 GLOUCESTER . . .	24,164	5.3	41,041,105	2,161,625.00	—	2,161,625.00
9 TAUNTON . . .	37,431	5.2	36,671,266	2,111,400.00	195,147.39	1,916,252.61
10 WALTHAM . . .	40,557	4.9	57,320,314	2,789,750.00	—	2,789,750.00
11 WESTFIELD . . .	18,788	4.8	20,515,799	993,700.00	—	993,700.00
12 CAMBRIDGE . . .	118,075	4.6	184,883,928	11,482,800.00	2,925,580.68	8,557,219.32
13 LYNN . . .	100,909	4.4	140,682,549	6,346,700.00	97,060.23	6,249,639.77
14 WORCESTER . . .	190,471	4.1	300,435,861	12,560,200.00	290,672.41	12,269,527.59
15 PEABODY . . .	22,082	4.0	24,518,463	971,000.00	—	971,000.00
16 MEDFORD . . .	61,444	3.9	83,397,954	3,314,300.00	30,000.00	3,284,300.00
17 LOWELL . . .	100,114	3.8	113,360,406	4,275,570.00	—	4,275,570.00
18 NEWTON . . .	66,144	3.8	170,063,542	7,062,000.00	671,155.72	6,390,844.28
19 QUINCY . . .	76,909	3.7	128,114,015	4,785,500.00	—	4,785,500.00
20 REVERE . . .	35,319	3.6	41,753,139	1,516,500.00	—	1,516,500.00
21 FITCHBURG . . .	41,700	3.6	52,365,770	1,898,200.00	—	1,898,200.00
22 CHELSEA . . .	42,673	3.6	47,693,649	2,163,700.00	441,144.73	1,722,555.27
23 PITTSFIELD . . .	47,516	3.5	62,409,521	2,213,600.00	—	2,213,600.00
24 NORTH ADAMS . . .	22,085	3.4	23,703,895	815,300.00	—	815,300.00
25 MARLBOROUGH . . .	15,781	3.4	16,572,318	570,000.00	—	570,000.00
26 MALDEN . . .	57,277	3.4	72,178,708	2,686,000.00	249,829.90	2,436,170.10
27 LAWRENCE . . .	86,785	3.2	101,214,033	3,336,500.00	60,000.00	3,276,500.00
28 HOLYOKE . . .	56,139	3.1	86,142,860	2,809,000.00	1 132,000.00	2,677,000.00
29 CHICOPEE . . .	41,952	3.1	43,090,210	1,327,650.00	—	1,327,650.00
30 SOMERVILLE . . .	100,773	3.0	120,676,211	3,648,000.00	—	3,648,000.00
31 BROCKTON . . .	62,407	2.8	77,920,958	2,314,800.00	100,000.00	2,214,800.00
32 MELROSE . . .	24,256	2.7	38,255,406	1,041,000.00	—	1,041,000.00
33 SALEM . . .	43,472	2.7	59,331,266	1,584,500.00	—	1,584,500.00
34 HAVERHILL . . .	49,516	2.4	56,112,605	1,355,000.00	22,000.00	1,333,000.00
35 EVERETT . . .	47,228	2.3	76,387,217	1,813,400.00	76,863.78	1,736,536.22
36 ATTLEBORO . . .	21,835	2.3	26,195,816	643,000.00	2 48,037.48	594,962.52
37 BEVERLY . . .	25,871	2.2	44,072,911	974,000.00	—	974,000.00
38 GARDNER . . .	20,397	1.7	22,183,482	376,000.00	—	376,000.00
39 NORTHAMPTON . . .	24,525	0.7	27,462,204	203,000.00	—	203,000.00
39 Cities . . .	2,975,790	5.5	\$4,646,627,381	\$293,282,304.84	\$36,853,023.02	\$256,429,281.82

<sup>1</sup> Railroad stock offsetting debt of \$132,000.<sup>2</sup> Sewer assessment investment fund.

TABLE XIII. — Debt Transactions for 1935 Classified by Character of Obligation.

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table XIV, p. 73), or payments to counties on account of debt incurred for hospital purposes (see Table XV, p. 74). For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 4 to 27, under the section "Municipal Indebtedness."

Bonds refunded for the current year were issued for the renewal of tax title loans.

CITIES.	INCURRED					CANCELLED				
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Temporary Loans†	Warrants or Orders	General Loans	Tax Title Loans	Public Service Enterprise Loans	Temporary Loans†	Warrants or Orders
Boston	\$9,052,000.00	\$4,173,776.04	\$1,155,000.00	\$44,500,000.00	—	\$11,547,500.00	\$4,292,200.49	\$1,445,000.00	\$2,000,000.00	—
WORCESTER	2,572,000.00	682,000.00	207,000.00	9,150,000.00	\$497,649.54	1,861,000.00	511,861.41	386,200.00	9,100,000.00	\$636,382.64
SPRINGFIELD	2,505,000.00	1,200,000.00	—	8,000,000.00	387,750.12	1,422,500.00	846,705.53	319,000.00	8,595,000.00	320,285.04
CAMBRIDGE	750,000.00	—	—	6,500,000.00	—	1,299,530.00	—	61,500.00	6,493,000.00	—
FALL RIVER	350,000.00	450,538.31	36,000.00	3,755,000.00	—	1,043,500.00	475,731.34	16,000.00	3,505,000.00	—
NEW BEDFORD	674,000.00	442,477.13	—	4,612,000.00	188,347.24	1,182,000.00	324,158.67	99,000.00	4,550,000.00	—
LYNN	285,000.00	891,000.00	25,000.00	3,955,000.00	—	3,804,100.00	926,000.00	59,500.00	4,191,000.00	—
SOMERVILLE	150,000.00	310,326.23	—	3,450,000.00	—	465,000.00	493,792.93	3,000.00	3,725,000.00	—
LOWELL	719,000.00	1,134,386.18	—	4,399,000.00	—	676,420.00	941,482.16	39,500.00	4,069,800.00	—
LAURENCE	282,000.00	120,000.00	—	3,521,000.00	114,130.26	523,250.00	120,608.64	16,000.00	3,700,000.00	—
QUINCY	963,000.00	605,000.00	50,000.00	4,107,000.00	11,355.24	741,500.00	683,000.00	92,000.00	4,381,000.00	81,774.43
NEWTON	455,000.00	150,000.00	50,000.00	2,865,250.38	—	852,000.00	—	53,000.00	2,960,103.16	9,565.38
BROCKTON	256,000.00	—	40,000.00	2,941,000.00	198,247.97	280,750.00	174,686.88	178,100.00	3,200,000.00	194,552.32
MEDFORD	198,000.00	225,000.00	35,000.00	2,100,000.00	—	450,640.00	—	47,000.00	2,850,000.00	—
MALDEN	285,000.00	125,000.00	—	2,750,000.00	39,502.66	289,000.00	40,255.30	11,000.00	2,305,000.00	—
HOLYOKE	280,000.00	410,000.00	—	358,500.00	—	358,500.00	225,947.23	128,000.00	3,125,000.00	—
HAVERHILL	196,000.00	108,632.11	—	271,000.00	—	271,000.00	190,643.72	27,000.00	1,755,000.00	—
PITTSFIELD	256,000.00	100,000.00	180,000.00	1,750,000.00	—	259,400.00	80,705.13	94,000.00	1,900,000.00	—
EVERETT	—	157,690.00	25,000.00	2,350,000.00	—	294,000.00	73,337.76	10,000.00	2,115,000.00	—
SALEM	125,000.00	48,000.00	34,000.00	2,000,000.00	67,981.69	202,500.00	75,800.00	50,500.00	1,870,000.00	—
CHELSEA	215,000.00	611,922.86	—	2,089,294.73	121,013.93	139,600.00	568,918.52	10,000.00	1,837,143.01	—
CHICPEA	271,000.00	181,310.01	—	1,525,000.00	—	340,000.00	310,551.75	53,750.00	1,997,000.00	—
FITCHBURG	475,000.00	43,600.00	30,000.00	1,550,000.00	—	340,000.00	43,600.00	43,700.00	1,450,000.00	—
WALTHAM	590,250.00	156,288.33	—	2,104,400.00	—	312,500.00	260,471.15	47,000.00	2,089,400.00	—
TAUNTON	353,500.00	137,837.08	10,000.00	1,599,871.78	—	336,300.00	131,265.35	112,000.00	1,831,371.78	—
REVERE	210,000.00	452,107.27	—	1,800,000.00	—	360,000.00	472,107.77	34,000.00	1,975,000.00	—
BEVERLY	100,000.00	63,804.74	37,000.00	1,260,000.00	—	109,000.00	78,642.40	30,000.00	1,310,000.00	—
NORTHAMPTON	89,000.00	45,000.00	—	1,500,000.00	—	150,500.00	6,989.79	—	625,000.00	—
MELROSE	—	—	—	1,000,000.00	—	—	—	—	1,050,000.00	—
GLOUCESTER	285,000.00	82,009.52	75,000.00	1,050,000.00	—	177,875.00	43,440.60	10,000.00	1,150,000.00	—
NORTH ADAMS	150,000.00	9,000.00	—	670,000.00	—	129,725.00	20,702.04	26,000.00	670,000.00	—
PEABODY	145,500.00	65,798.08	—	900,000.00	72,220.82	116,000.00	122,567.01	27,000.00	1,040,000.00	—
LEOMINSTER	134,000.00	35,000.00	65,000.00	765,000.00	32,017.94	80,000.00	1,024.07	39,000.00	795,000.00	—
ATTLEBORO	—	—	—	—	—	83,500.00	—	186,000.00	450,000.00	—
GARDNER	—	—	—	500,000.00	—	56,000.00	—	2,500.00	500,000.00	—
WOBURN	115,000.00	119,331.28	—	900,000.00	—	124,500.00	18,801.34	42,000.00	740,000.00	—
WESTFIELD	70,000.00	136,759.66	10,000.00	300,000.00	—	99,100.00	120,432.14	32,000.00	300,000.00	—
MAHLBOROUGH	31,000.00	12,606.21	67,000.00	605,000.00	—	107,000.00	159,047.07	7,000.00	555,000.00	—
NEWBURYPORT	446,000.00	38,985.80	3,000.00	500,000.00	—	68,500.00	25,206.37	12,000.00	500,000.00	—
39 Cities	\$24,233,250.00	\$13,525,207.32	\$2,184,000.00	\$137,368,816.89	\$1,730,217.41	\$27,964,970.00	\$12,943,174.33	\$3,927,250.00	\$137,264,819.95	\$2,131,681.12

† For detail see Table on page vi.

\* Includes \$1,000 cemetery loans.

\* Includes \$2,000 cemetery loans.

\* Includes \$4,000 cemetery loans.



TABLE XIV. — *Sinking and Loan Fund Payments to the State — 1935.*

CITIES.	AGGREGATES	Mis- cellaneous	METROPOLITAN			
			Totals	Sewer	Park	Water
BOSTON . . .	\$1,027,831.27	<sup>1</sup> \$3,376.17	\$1,024,455.10	\$162,305.81	\$90,747.88	\$771,401.41
WORCESTER . . .	—	—	—	—	—	—
SPRINGFIELD . . .	—	—	—	—	—	—
CAMBRIDGE . . .	20,892.56	—	20,892.56	7,597.13	13,295.43	—
FALL RIVER . . .	—	—	—	—	—	—
NEW BEDFORD . . .	—	—	—	—	—	—
LYNN . . .	6,247.04	—	6,247.04	—	6,247.04	—
SOMERVILLE . . .	81,084.45	—	81,084.45	4,723.85	5,236.44	71,124.16
LOWELL . . .	—	—	—	—	—	—
LAWRENCE . . .	9,892.10	<sup>2</sup> 9,892.10	—	—	—	—
QUINCY . . .	100,976.22	—	100,976.22	42,703.24	10,241.03	48,031.95
NEWTON . . .	66,498.91	—	66,498.91	54,524.05	7,163.98	4,810.88
BROCKTON . . .	—	—	—	—	—	—
MEDFORD . . .	38,386.74	—	38,386.74	3,226.34	3,575.68	31,584.72
MALDEN . . .	40,969.90	—	40,969.90	3,865.15	3,174.95	33,929.80
HOLYOKE . . .	—	—	—	—	—	—
HAVERHILL . . .	—	—	—	—	—	—
PITTSFIELD . . .	—	—	—	—	—	—
VERETT . . .	44,951.14	—	44,951.14	3,934.15	3,251.91	37,765.08
ALEM . . .	—	—	—	—	—	—
HELSEA . . .	31,576.85	—	31,576.85	1,964.21	2,177.83	27,434.81
CHICOPEE . . .	—	—	—	—	—	—
ITCHBURG . . .	—	—	—	—	—	—
WALTHAM . . .	22,011.72	—	22,011.72	19,454.18	2,557.54	—
SAUNTON . . .	—	—	—	—	—	—
EVERE . . .	22,366.80	—	22,366.80	1,469.10	1,628.59	19,269.11
EVERLY . . .	—	—	—	—	—	—
WORTHAMPTON . . .	—	—	—	—	—	—
MELROSE . . .	18,612.99	—	18,612.99	1,525.92	1,688.60	15,398.47
LOUCESTER . . .	—	—	—	—	—	—
ORTH ADAMS . . .	—	—	—	—	—	—
EABODY . . .	—	—	—	—	—	—
DOMINSTER . . .	—	—	—	—	—	—
TTLERORO . . .	—	—	—	—	—	—
ARDNER . . .	—	—	—	—	—	—
OBURN . . .	1,778.58	—	1,778.58	844.13	934.45	—
WESTFIELD . . .	—	—	—	—	—	—
ARLBOROUGH . . .	—	—	—	—	—	—
EWBURYPORT . . .	—	—	—	—	—	—
<b>39 Cities</b>	<b>\$1,534,077.27</b>	<b>\$13,268.27</b>	<b>\$1,520,809.00</b>	<b>\$308,137.26</b>	<b>\$151,921.35</b>	<b>\$1,060,750.39</b>

<sup>1</sup> Deepening Neponset River.<sup>2</sup> Grade crossing.

TABLE XV. — Method of Meeting Debt Requirements from Taxation — 1935.

CITIES.	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Tax Title Redemptions
BOSTON	\$12,558,903.53	\$7,405,272.91	—	\$1,007,374.90	\$1,027,831.27	\$3,118,424.45
WORCESTER	2,470,061.41	2,152,200.00	—	6,000.00	—	311,861.41
SPRINGFIELD	2,588,205.53	1,741,500.00	—	—	—	846,705.53
CAMBRIDGE	1,191,942.56	1,171,050.00	—	—	20,892.56	—
FALL RIVER	1,319,673.03	1,019,500.00	—	—	—	300,173.03
NEW BEDFORD	1,326,281.54	1,219,000.00	—	1,000.00	—	107,281.54
LYNN	1,536,847.04	738,600.00	—	—	6,247.04	791,000.00
SOMERVILLE	956,551.15	468,000.00	\$18,000.00	—	81,084.45	307,095.98
LOWELL	1,023,015.98	715,920.00	—	—	—	120,608.64
LAWRENCE	1,672,550.74	539,250.00	—	2,800.00	9,892.10	307,095.98
QUINCY	1,462,476.22	823,500.00	—	1,500.00	100,976.22	528,000.00
NEWTON	847,686.79	603,000.00	—	15,000.00	66,498.91	174,686.88
BROCKTON	398,850.00	383,850.00	—	—	—	—
MEDFORD	675,316.51	553,400.00	10,500.00	1,500.00	38,386.74	73,029.77
MALDEN	386,690.20	290,000.00	11,000.00	15,000.00	40,969.90	40,255.30
HOLYOKE	712,447.23	486,300.00	—	4,465.00	—	225,947.23
HAVERHILL	395,011.61	1,283,000.00	—	—	—	112,011.61
PITTSFIELD	431,105.13	353,400.00	—	—	—	73,029.77
EVERETT	410,788.90	279,000.00	—	3,500.00	—	80,705.13
SALEM	328,800.00	253,000.00	—	—	—	73,337.76
CHELSEA	522,991.74	149,600.00	—	4,508.00	—	75,800.00
CHICOPEE	324,700.00	393,750.00	—	—	31,576.85	286,995.66
FITCHBURG	603,694.54	289,700.00	—	—	—	129,241.74
WALTHAM	463,828.27	359,500.00	—	—	—	35,000.00
TAUNTON	394,366.80	420,300.00	8,000.00	100.00	22,011.72	214,182.82
REVERE	213,837.66	139,000.00	—	—	—	43,428.27
BEVERLY	55,989.79	49,000.00	—	—	—	240,000.00
NORTHAMPTON	186,512.99	160,500.00	7,400.00	—	—	74,837.66
MELROSE	280,306.08	253,875.00	—	—	18,612.99	6,989.79
GLOUCESTER	158,427.04	137,725.00	—	—	—	26,431.08
NORTH ADAMS	199,768.93	143,000.00	—	—	—	20,702.04
PEABODY	130,224.07	119,000.00	—	—	—	56,768.93
LEONMINSTER	121,500.00	111,500.00	10,200.00	10,000.00	—	1,024.07
LITTLEBORO	87,301.34	58,500.00	—	—	—	18,801.34
GARDNER	268,874.46	166,500.00	10,000.00	—	1,778.58	37,100.88
WOBURN	233,387.41	131,100.00	3,500.00	—	—	102,287.41
WESTFIELD	123,600.16	108,000.00	3,000.00	—	—	12,600.16
MARLBOROUGH	87,960.00	80,500.00	—	—	—	7,460.00
NEWBURYPORT	—	—	—	—	—	—
39 Cities	\$36,828,160.89	\$25,155,992.91	\$91,600.00	\$1,056,247.90	\$1,534,077.27	\$8,990,242.81

<sup>1</sup> Serial loans amounting to \$15,000 were paid from Federal grants for outlays.<sup>2</sup> Serial loans amounting to \$20,000 were paid from Federal grants for outlays.

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## DIVISION E

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### CASH BALANCES

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TABLE XVI. — Cash Balances.

CITIES.	CASH AT BEGINNING OF 1935					CASH AT END OF 1935						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
BOSTON	\$9,931,423.50	\$5,550,859.68	\$2,119,620.14	\$10,333.65	\$1,413,029.62	\$837,580.41	\$10,674,024.17	\$4,288,201.37	\$2,019,280.42	\$938.73	\$3,566,086.19	\$799,517.46
WORCESTER	1,884,533.90	1,725,151.35	15,938.42	21,496.90	82,170.15	39,777.17	2,340,066.22	2,247,973.66	29,112.65	1,717.03	31,554.32	19,708.53
SPRINGFIELD	1,543,965.94	1,538,567.07	—	—	5,398.87	—	2,547,172.92	2,541,371.77	—	—	5,801.15	—
CAMBRIDGE	950,624.26	806,251.96	96,336.05	—	11,211.85	36,824.40	1,590,637.82	1,204,651.10	364,775.30	—	11,625.34	9,586.08
FALL RIVER	553,621.30	550,453.27	520.33	—	841.67	1,806.03	1,069,615.23	1,046,801.83	19,941.68	—	761.80	2,109.92
NEW BEDFORD	1,884,547.21	1,831,727.57	35,199.24	4,427.14	852.70	12,340.56	988,063.84	975,804.97	108,775.27	4,041.44	1,069.43	8,528.76
LYNN	1,294,730.13	1,258,175.46	27,664.30	7,881.22	448.92	560.23	988,063.84	975,804.97	2,679.08	7,723.95	1,315.61	540.23
SOMERVILLE	1,478,996.39	1,457,087.83	—	—	19,033.84	2,874.72	660,278.98	633,728.66	—	—	20,844.11	5,706.21
LOWELL	536,281.78	535,913.31	—	214.75	58.92	94.80	700,028.42	699,772.91	—	97.28	64.00	94.80
LAWRENCE	842,268.01	842,755.87	—	—	—	5,512.14	1,131,193.33	1,126,372.91	—	—	—	4,820.22
QUINCY	361,068.13	344,986.05	—	3,287.71	9,707.20	3,657.17	456,495.34	432,968.63	—	6,986.19	12,218.94	4,820.22
NEWTON	803,886.19	708,708.63	1,353.01	8.75	93,727.13	88.67	791,874.39	687,013.62	76,794.24	8.75	27,969.11	88.67
BROCKTON	1,106,410.10	1,067,741.24	28,683.62	3,971.90	4,661.88	1,351.46	737,946.64	699,252.33	30,527.58	3,257.49	3,527.78	1,351.46
MALDEN	647,471.06	629,862.78	1,343.40	5,923.98	1,399.86	8,941.04	644,093.93	633,736.53	1,112.99	3,279.20	1,386.13	4,579.08
HOLYOKE	368,050.44	362,982.53	1,083.71	2,081.28	1,091.16	811.76	264,408.77	221,464.12	843.71	2,546.04	38,905.14	649.76
HAVERTHILL	482,840.41	469,348.86	—	—	499.87	12,991.68	799,433.53	788,747.44	—	—	653.62	10,032.47
PITTSFIELD	557,232.74	553,288.36	—	—	1,685.04	2,960.15	595,535.10	591,969.34	1,148.82	—	1,437.22	979.72
EVERETT	284,519.34	282,473.87	—	—	—	2,045.47	632,886.11	650,495.79	—	—	12,284.36	2,390.32
SALEM	221,116.58	213,426.95	—	514.63	6,534.05	640.95	536,768.31	523,388.99	—	181.92	12,284.36	913.04
CHELSEA	322,913.49	314,014.74	—	1,555.51	4,793.15	2,650.80	340,738.96	322,631.68	—	1,707.56	14,722.17	1,677.55
CHICPEE	389,617.24	371,891.61	—	—	537.83	17,187.80	530,907.66	528,992.43	—	—	1,077.38	837.75
FITCHBURG	506,073.77	451,846.30	—	—	1,169.82	53,581.41	170,385.90	114,092.36	—	—	1,562.32	54,731.22
WALTHAM	163,660.52	155,617.60	—	4,317.14	3,114.37	581.41	293,794.72	283,962.78	—	5,094.28	4,131.25	596.41
TAUNTON	308,010.44	282,057.15	17,892.04	4,379.20	1,313.45	2,368.60	428,451.27	404,728.23	13,616.08	5,820.95	991.41	3,294.60
REVERE	138,290.56	96,929.57	17,626.34	11,124.46	—	12,582.94	74,529.74	28,293.51	18,730.94	13,299.60	176.33	11,029.36
BEVERLY	267,455.81	267,451.79	—	4.02	—	—	146,715.52	135,330.76	—	12.02	—	11,372.74
NORTHAMPTON	216,064.34	214,415.30	—	—	44.86	1,604.18	157,525.64	156,032.65	—	—	38.81	1,454.18
MELROSE	99,163.99	96,132.45	—	—	3,031.54	822.05	139,978.47	136,889.79	—	—	3,088.68	834.72
GLOUCESTER	36,559.99	32,683.14	—	2,796.31	258.49	321.32	116,339.62	114,402.46	—	989.95	112.49	321.32
NORTH ADAMS	83,707.62	83,344.63	—	—	41.62	—	149,099.76	148,778.44	—	—	—	1,115.08
PEABODY	227,363.14	226,375.43	—	50.00	—	937.71	98,189.75	94,678.67	2,396.00	—	—	22,282.11
LEANDER	171,899.54	149,584.54	—	—	2.00	22,313.00	81,604.36	59,322.25	—	—	—	2,671.92
ATTLEBORO	56,847.20	52,399.72	15.00	—	251.25	3,181.23	125,540.02	122,403.73	255.00	—	209.37	134.39
WOBURN	143,628.94	129,324.24	11,224.95	—	3,051.00	28.75	189,444.03	178,691.98	6,185.74	—	4,431.92	712.50
GARDNER	27,258.15	26,600.65	—	—	—	657.50	102,188.76	101,476.26	—	—	1,138.65	1,244.85
WESTFIELD	41,483.91	39,328.20	—	—	1,295.86	861.85	156,335.06	153,951.56	—	—	—	9,394.30
MARLBOROUGH	80,396.09	71,731.43	—	—	—	8,604.66	65,132.50	55,738.11	—	—	654.38	743.10
NEWBURYPORT	56,672.75	55,461.48	—	—	486.06	725.21	86,346.48	84,949.00	—	—	2,216.98	—
	120,603.80	116,575.65	—	—	3,597.93	430.22	409,092.14	406,444.94	—	—	—	430.22
39 Cities	\$29,196,860.79	\$23,963,528.31	\$2,375,799.74	\$84,368.55	\$1,675,399.21	\$1,097,764.98	\$32,004,878.09	\$24,475,107.07	\$2,696,175.53	\$57,732.38	\$3,772,066.39	\$1,003,796.72



## PART II

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### TOWNS OVER 5,000 POPULATION



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## DIVISION A

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### SUMMARY OF FINANCIAL TRANSACTIONS FOR THE FISCAL YEAR ENDING DECEMBER 31, 1935

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TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.		Brookline POPULATION 50,319
REVENUE.		\$4,566,975.84
<b>General</b>		<b>3,744,201.20</b>
Taxes		3,654,005.77
Property, poll, and income		3,603,170.61
Corporation, bank, etc.		51,435.16
Licenses and permits		29,945.25
Fines and forfeits		4,519.63
Grants and gifts		52,750.81
For expenses		15,031.93
For outlays		37,718.88
All other		2,379.74
<b>Commercial</b>		<b>822,774.64</b>
Special assessments		47,382.07
To meet expenses		2,815.03
To meet outlays		44,567.04
Privileges		124,359.23
Departmental		122,407.31
General government		10,909.05
Protection of persons and property		5,511.48
Health and sanitation		14,798.78
Highways		5,094.26
Charities		51,703.41
Soldiers' benefits		876.00
Schools		3,998.46
Libraries		3,858.74
Recreation		25,617.13
Unclassified		40.00
Public service enterprises		446,314.28
Electric light		
Water		
All other		446,314.28
Cemeteries		12,028.41
Interest		70,283.34
On sinking funds		—
On trust and investment funds		3,664.40
All other		66,618.94
NON-REVENUE.		\$2,070,230.99
<b>Offsets to outlays</b>		<b>5,062.07</b>
Departmental		2,200.00
Public service enterprises		2,862.07
Cemeteries		—
<b>Municipal indebtedness</b>		<b>1,600,000.00</b>
Loans, general purposes		—
Loans, public service enterprises		—
Loans, cemeteries		—
Bonds refunded, current year		—
Temporary loans (including revenue loans)		1,600,000.00
Unpaid warrants or orders, current year		—
Premiums		—
<b>Transfers</b>		<b>—</b>
From sinking funds		—
All other		—
<b>Refunds</b>		<b>2,199.34</b>
<b>Agency, trust, and investment</b>		<b>462,969.58</b>
Taxes and licenses for State		218,461.94
Taxes for county		151,776.80
Reimbursements for grade crossings		—
Sinking and other permanent funds		87,789.64
All other		4,941.20
RECAPITULATION.		
Revenue and offsets to outlays		\$4,572,037.91
Premiums		—
Municipal indebtedness		1,600,000.00
Transfers and refunds		2,199.34
Agency, trust, and investment		462,969.58
<b>Total receipts</b>		<b>\$6,637,206.83</b>
Balance on hand, including funds		352,149.21
<b>GRAND TOTAL</b>		<b>\$6,989,356.04</b>



## Graded According to Population of 1935.

PAYMENTS.		Brookline POPULATION 50,319
<b>Maintenance</b>		<b>\$3,561,259.58</b>
<i>Departmental</i>		<i>3,297,536.70</i>
General government		160,124.97
Protection of persons and property		746,738.03
Health and sanitation		334,632.04
Highways		362,387.77
Charities		317,783.69
Soldiers' benefits		8,773.33
Schools		915,373.78
Libraries		71,698.65
Recreation		216,766.25
Pensions		77,719.42
Unclassified		85,538.77
<i>Public service enterprises</i>		<i>250,447.63</i>
Electric light		—
Water		250,447.63
All other		—
<i>Cemeteries</i>		<i>13,275.25</i>
<i>Administration of trust funds</i>		<i>—</i>
<b>Interest</b>		<b>265,602.80</b>
<i>Loans, general purposes</i>		<i>148,278.68</i>
<i>Loans, public service enterprises</i>		<i>117,324.12</i>
<i>Loans, cemeteries</i>		<i>—</i>
<b>Outlays</b>		<b>218,568.53</b>
<i>Departmental</i>		<i>195,132.26</i>
General government		160.00
Protection of persons and property		2,217.22
Health and sanitation		60,587.80
Highways		80,628.58
Charities		—
Schools		47,083.52
Libraries		116.61
Recreation		4,338.53
Unclassified		—
<i>Public service enterprises</i>		<i>23,273.73</i>
Electric light		—
Water		23,273.73
All other		—
<i>Cemeteries</i>		<i>162.54</i>
<b>Municipal indebtedness</b>		<b>2,031,088.15</b>
<i>From sinking funds</i>		<i>—</i>
<i>From revenue and other sources</i>		<i>431,088.15</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>1,600,000.00</i>
<i>Warrants or orders, previous years</i>		<i>—</i>
<b>Transfers</b>		<b>—</b>
<i>To sinking funds from revenue</i>		<i>—</i>
<i>All other</i>		<i>—</i>
<b>Refunds</b>		<b>2,199.34</b>
<b>Agency, trust, and investment</b>		<b>465,778.81</b>
<i>Taxes and licenses for State</i>		<i>218,461.94</i>
<i>Taxes for county</i>		<i>151,776.80</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>90,598.87</i>
<i>All other</i>		<i>4,941.20</i>

## RECAPITULATION.

Maintenance and Interest	\$3,826,862.38
Permanent debt (except from sinking funds)	431,088.15
Sinking fund requirements from revenue	—
Outlays	218,568.53
Permanent debt from sinking funds	—
Bonds refunded, current year	—
Temporary loans	1,600,000.00
Transfers (except to sinking funds) and refunds	2,199.34
Agency, trust, and investment	465,778.81
<b>Total payments</b>	<b>\$6,544,497.21</b>
<i>Balances on hand, including funds</i>	<i>444,858.83</i>
<b>GRAND TOTAL</b>	<b>\$6,989,356.04</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Arlington POPULATION 38,539	Watertown POPULATION 35,827	Belmont POPULATION 24,831	Frammingham POPULATION 22,651
REVENUE.	\$2,622,311.30	\$2,432,201.81	\$1,923,696.29	\$1,520,011.00
<b>General</b>	<b>2,133,311.91</b>	<b>2,017,949.46</b>	<b>1,348,803.71</b>	<b>1,210,341.04</b>
Taxes . . . . .	2,100,285.90	1,920,654.18	1,325,503.18	1,160,926.45
Property, poll, and income	2,079,824.52	1,862,501.53	1,319,092.42	1,119,282.67
Corporation, bank, etc.	20,461.38	58,152.65	6,410.76	41,643.78
Licenses and permits	5,731.32	25,998.85	2,179.50	33,890.48
Fines and forfeits	3,094.50	1,688.25	985.40	1,011.93
Grants and gifts	23,994.10	69,608.18	20,135.63	14,512.18
For expenses	8,514.80	9,373.86	7,863.13	5,394.47
For outlays	15,479.30	60,234.32	12,272.50	9,117.71
All other	206.09	—	—	—
<b>Commercial</b>	<b>488,999.39</b>	<b>414,252.35</b>	<b>574,892.58</b>	<b>309,669.96</b>
Special assessments	66,099.79	29,173.85	30,357.27	8,991.98
To meet expenses	376.68	74.61	—	—
To meet outlays	65,723.11	29,099.24	30,357.27	8,991.98
Privileges	60,320.34	48,578.68	54,026.81	35,434.15
Departmental	1106,672.80	107,866.17	36,829.62	2109,986.97
General government	12,601.39	4,881.67	4,090.58	5,498.69
Protection of persons and property	1,373.10	551.95	508.29	455.95
Health and sanitation	10,087.09	12,347.39	3,888.69	27,012.04
Highways	872.81	2.02	3,431.44	—
Charities	72,027.70	84,740.14	20,642.24	60,461.95
Soldiers' benefits	1,031.70	1,535.00	1,540.00	525.00
Schools	4,420.88	2,619.07	1,373.63	5,119.38
Libraries	1,912.14	1,183.84	1,197.00	603.96
Recreation	—	—	—	—
Unclassified	12,345.99	5.09	157.75	21,310.00
Public service enterprises	168,196.13	184,364.35	417,360.81	122,821.06
Electric light	—	—	286,109.53	—
Water	168,196.13	184,364.35	131,251.28	122,821.06
All other	—	—	—	—
Cemeteries	20,710.85	5,034.67	4,640.23	7,175.56
Interest	66,980.48	39,234.63	31,677.84	34,260.24
On sinking funds	5,334.15	—	1,575.08	—
On trust and investment funds	8,833.27	531.63	241.37	4,275.27
All other	52,813.06	38,703.00	29,861.39	29,984.97
NON-REVENUE.	\$1,753,988.48	\$1,462,819.34	\$1,442,085.75	\$1,273,856.38
Offsets to outlays . . . . .	21,019.46	313.96	21,237.51	59,545.41
Departmental	19,766.02	313.96	12,581.56	59,104.64
Public service enterprises	1,253.44	—	8,655.95	440.77
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>1,171,268.80</b>	<b>1,285,792.01</b>	<b>1,230,000.00</b>	<b>1,023,820.82</b>
Loans, general purposes	150,000.00	225,200.00	190,000.00	125,000.00
Loans, public service enterprises	—	—	40,000.00	20,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	28,584.32
Temporary loans (including revenue loans)	1,000,000.00	1,058,000.00	1,000,000.00	850,000.00
Unpaid warrants or orders, current year	21,267.80	—	—	—
Premiums	1.00	2,592.01	—	236.50
<b>Transfers</b>	<b>194,876.13</b>	<b>623.43</b>	<b>9,553.96</b>	<b>4,073.51</b>
From sinking funds	—	—	—	—
All other	194,876.13	623.43	9,553.96	4,073.51
<b>Refunds</b>	<b>12,844.81</b>	<b>11,207.93</b>	<b>10,532.00</b>	<b>2,519.64</b>
<b>Agency, trust, and investment</b>	<b>353,979.28</b>	<b>164,882.01</b>	<b>170,762.23</b>	<b>183,897.00</b>
Taxes and licenses for State	80,633.73	80,361.82	71,090.45	62,620.00
Taxes for county	84,739.80	76,104.50	67,184.52	49,913.93
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	175,494.55	6,795.69	29,685.31	79,038.27
All other	4,091.20	1,620.00	2,802.00	2,324.50
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$2,643,330.76	\$2,432,515.77	\$1,944,933.80	\$1,579,556.41
Premiums	1.00	2,592.01	—	236.50
Municipal indebtedness	1,171,267.80	1,283,200.00	1,230,000.00	1,023,584.32
Transfers and refunds	207,720.94	11,831.36	20,085.96	6,593.15
Agency, trust, and investment	353,979.28	164,882.01	170,762.23	183,897.00
<b>Total receipts</b>	<b>\$4,376,299.78</b>	<b>\$3,895,021.15</b>	<b>\$3,365,782.04</b>	<b>\$2,793,867.38</b>
Balance on hand, including funds	45,187.12	273,441.36	382,906.33	63,048.40
<b>GRAND TOTAL</b>	<b>\$4,421,486.90</b>	<b>\$4,168,462.51</b>	<b>\$3,748,688.37</b>	<b>\$2,861,915.78</b>

<sup>1</sup> Includes \$7.50 from administration of trust funds.<sup>2</sup> Includes \$10 from administration of trust funds.

## Graded According to Population of 1935 — Continued.

PAYMENTS.	Arlington POPULATION 38,539	Watertown POPULATION 35,827	Belmont POPULATION 24,831	Frammingham POPULATION 22,651
<b>Maintenance</b>	<b>\$1,895,416.54</b>	<b>\$1,708,687.90</b>	<b>\$1,379,391.68</b>	<b>\$1,139,823.48</b>
<i>Departmental</i>	<i>1,797,602.88</i>	<i>1,612,625.24</i>	<i>1,080,599.83</i>	<i>1,063,869.37</i>
General government	105,110.15	75,644.17	90,846.09	64,477.94
Protection of persons and property	277,445.73	261,498.91	192,356.55	170,067.10
Health and sanitation	178,395.17	149,239.65	91,522.46	82,424.13
Highways	181,175.49	154,789.82	112,737.15	111,953.70
Charities	205,278.16	221,511.07	58,924.32	220,146.95
Soldiers' benefits	28,989.71	45,459.38	8,642.09	16,659.97
Schools	661,242.64	565,082.05	435,598.30	345,960.99
Libraries	28,971.62	37,379.86	21,413.61	23,341.35
Recreation	41,152.32	37,133.88	38,199.56	7,149.77
Pensions	15,307.43	17,446.62	627.69	8,376.60
Unclassified	74,533.96	47,139.83	30,232.01	13,310.87
<i>Public service enterprises</i>	<i>75,811.20</i>	<i>84,163.10</i>	<i>290,736.91</i>	<i>67,282.71</i>
Electric light	—	—	245,563.16	—
Water	75,811.20	84,163.10	45,173.75	67,282.71
All other	—	—	—	—
<i>Cemeteries</i>	<i>21,966.48</i>	<i>11,899.56</i>	<i>8,054.94</i>	<i>8,570.41</i>
Administration of trust funds	36.48	—	—	100.99
<b>Interest</b>	<b>121,506.37</b>	<b>128,476.22</b>	<b>94,513.14</b>	<b>63,238.75</b>
<i>Loans, general purposes</i>	<i>70,483.52</i>	<i>85,593.08</i>	<i>54,990.84</i>	<i>51,150.80</i>
<i>Loans, public service enterprises</i>	<i>51,022.85</i>	<i>42,883.14</i>	<i>39,552.30</i>	<i>12,087.95</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>226,001.38</b>	<b>306,270.32</b>	<b>432,063.37</b>	<b>253,486.12</b>
<i>Departmental</i>	<i>201,180.64</i>	<i>306,270.32</i>	<i>330,888.49</i>	<i>228,159.91</i>
General government	—	625.96	—	394.23
Protection of persons and property	427.25	796.80	—	10,039.69
Health and sanitation	45,388.91	33,254.18	85,362.14	61,223.47
Highways	119,461.64	83,417.09	58,399.06	99,610.21
Charities	—	—	—	—
Schools	874.28	145,222.35	181,132.93	42,146.78
Libraries	—	37,774.90	—	1,102.75
Recreation	35,028.56	5,179.04	6,094.36	13,666.78
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>24,178.57</i>	<i>—</i>	<i>100,213.45</i>	<i>22,785.99</i>
Electric light	—	—	49,338.05	—
Water	24,178.57	—	50,875.40	22,785.99
All other	—	—	—	—
<i>Cemeteries</i>	<i>642.17</i>	<i>—</i>	<i>861.43</i>	<i>2,510.22</i>
<b>Municipal indebtedness</b>	<b>1,464,172.45</b>	<b>1,489,451.33</b>	<b>1,199,818.81</b>	<b>1,112,108.27</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>327,984.89</i>	<i>281,451.33</i>	<i>199,818.81</i>	<i>233,523.95</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>28,584.32</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,120,500.00</i>	<i>1,208,000.00</i>	<i>1,000,000.00</i>	<i>850,000.00</i>
<i>Warrants or orders, previous years</i>	<i>15,687.56</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>194,876.13</b>	<b>623.43</b>	<b>9,553.96</b>	<b>4,073.51</b>
<i>To sinking funds from revenue</i>	<i>3,000.00</i>	<i>—</i>	<i>800.00</i>	<i>—</i>
<i>All other</i>	<i>191,876.13</i>	<i>623.43</i>	<i>8,753.96</i>	<i>4,073.51</i>
<b>Refunds</b>	<b>12,844.81</b>	<b>11,207.93</b>	<b>10,532.00</b>	<b>2,519.64</b>
<b>Agency, trust, and investment</b>	<b>364,019.22</b>	<b>165,263.27</b>	<b>166,449.70</b>	<b>157,538.29</b>
<i>Taxes and licenses for State</i>	<i>89,653.73</i>	<i>80,361.82</i>	<i>71,090.45</i>	<i>62,620.00</i>
<i>Taxes for county</i>	<i>84,739.80</i>	<i>76,104.50</i>	<i>67,184.52</i>	<i>49,913.93</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>185,534.49</i>	<i>7,200.95</i>	<i>25,382.93</i>	<i>52,681.96</i>
<i>All other</i>	<i>4,091.20</i>	<i>1,596.00</i>	<i>2,791.80</i>	<i>2,322.40</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$2,016,922.91	\$1,837,164.12	\$1,473,904.82	\$1,203,062.23
Permanent debt (except from sinking funds)	327,984.89	281,451.33	199,818.81	233,523.95
Sinking fund requirements from revenue	3,000.00	—	800.00	—
Outlays	226,001.38	306,270.32	432,063.37	253,486.12
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	28,584.32
Temporary loans	1,136,187.56	1,208,000.00	1,000,000.00	850,000.00
Transfers (except to sinking funds) and refunds	204,720.94	11,831.36	19,285.96	6,593.15
Agency, trust, and investment	364,019.22	165,263.27	166,449.70	157,538.29
<b>Total payments</b>	<b>\$4,278,836.90</b>	<b>\$3,809,980.40</b>	<b>\$3,292,322.66</b>	<b>\$2,732,788.06</b>
Balance on hand, including funds	142,650.00	358,482.11	466,365.71	129,127.72
<b>GRAND TOTAL</b>	<b>\$4,421,486.90</b>	<b>\$4,168,462.51</b>	<b>\$3,748,688.37</b>	<b>\$2,861,915.78</b>

TABLE I. — *Summary of Financial Transactions.* Town

RECEIPTS.	Weymouth POPULATION 21,748	Methuen POPULATION 21,073	Milton POPULATION 18,147	Braintree POPULATION 17,122
<b>REVENUE.</b>	<b>\$1,623,758.61</b>	<b>\$1,065,431.17</b>	<b>\$1,377,802.44</b>	<b>\$1,546,006.67</b>
<b>General</b>	<b>1,368,082.85</b>	<b>879,709.13</b>	<b>1,112,551.18</b>	<b>1,060,016.44</b>
Taxes	1,300,094.66	795,444.89	1,092,332.31	1,014,653.61
Property, poll, and income	1,222,143.05	783,055.11	1,084,022.75	988,813.07
Corporation, bank, etc.	77,951.61	12,889.78	8,309.56	25,840.51
Licenses and permits	9,596.00	13,836.50	4,557.73	9,476.34
Fines and forfeits	2,609.07	1,699.64	1,114.99	1,566.50
Grants and gifts	52,484.12	68,728.10	14,548.13	34,321.01
For expenses	20,076.03	34,676.55	5,324.42	7,706.57
For outlays	32,408.09	34,051.55	9,221.71	26,614.44
All other	3,299.00	—	—	—
<b>Commercial</b>	<b>255,675.76</b>	<b>185,722.04</b>	<b>265,251.26</b>	<b>485,984.11</b>
Special assessments	1,646.29	5,172.73	21,632.52	17,342.81
To meet expenses	1,646.29	5,172.73	181.60	201.71
To meet outlays	—	—	21,350.92	17,141.11
Privileges	38,055.69	27,804.21	44,663.77	31,259.41
Departmental	104,139.85	69,210.90	121,936.05	53,201.81
General government	2,062.10	1,186.92	1,267.30	2,405.21
Protection of persons and property	373.91	298.63	6,200.61	325.31
Health and sanitation	2,339.21	2,051.39	3,182.28	9,519.31
Highways	542.43	1,073.25	2,445.48	25.81
Charities	89,586.94	62,622.48	5,653.77	38,788.41
Soldiers' benefits	2,478.37	1,011.50	934.50	925.01
Schools	5,776.90	964.23	852.09	606.21
Libraries	805.02	—	1,236.09	604.81
Recreation	3.75	—	11.76	—
Unclassified	171.22	2.50	152.17	1.61
Public service enterprises	93,197.31	66,956.88	141,481.65	353,303.91
Electric light	—	—	—	269,803.31
Water	92,992.31	66,956.88	141,481.65	83,500.61
All other	205.00	—	—	—
Cemeteries	—	2,121.54	17,731.49	84.01
Interest	18,636.62	14,455.78	17,905.78	30,792.11
On sinking funds	—	—	—	—
On trust and investment funds	2,684.57	375.56	2,146.43	2,546.81
All other	15,952.05	14,080.22	15,759.35	28,245.21
<b>NON-REVENUE.</b>	<b>\$854,777.83</b>	<b>\$656,331.34</b>	<b>\$838,267.67</b>	<b>\$694,873.41</b>
<b>Offsets to outlays</b>	<b>15,049.09</b>	<b>428.73</b>	<b>—</b>	<b>—</b>
Departmental	10,031.15	—	—	—
Public service enterprises	5,017.94	428.73	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>700,000.00</b>	<b>588,487.37</b>	<b>670,000.00</b>	<b>600,000.00</b>
Loans, general purposes	—	45,000.00	20,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	13,428.87	—	—
Temporary loans (including revenue loans)	700,000.00	530,000.00	650,000.00	600,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	58.50	—	—
<b>Transfers</b>	<b>1,462.29</b>	<b>—</b>	<b>814.13</b>	<b>2,842.61</b>
From sinking funds	—	—	—	—
All other	1,462.29	—	814.13	2,842.61
<b>Refunds</b>	<b>2,098.90</b>	<b>2,403.09</b>	<b>2,701.51</b>	<b>3,942.11</b>
<b>Agency, trust, and investment</b>	<b>136,167.55</b>	<b>65,012.15</b>	<b>164,752.03</b>	<b>88,088.11</b>
Taxes and licenses for State	68,137.28	31,540.00	53,243.93	40,500.00
Taxes for county	47,500.00	30,207.60	37,107.20	28,248.11
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	17,531.27	1,403.15	71,376.60	17,163.11
All other	2,999.00	1,861.40	3,024.40	2,176.11
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$1,638,807.70	\$1,065,859.90	\$1,377,802.44	\$1,546,006.67
Premiums	—	58.50	—	—
Municipal indebtedness	700,000.00	588,428.87	670,000.00	600,000.00
Transfers and refunds	3,561.19	2,403.09	3,515.64	6,784.11
Agency, trust, and investment	136,167.55	65,012.15	164,752.03	88,088.11
<b>Total receipts</b>	<b>\$2,478,536.44</b>	<b>\$1,721,762.51</b>	<b>\$2,216,070.11</b>	<b>\$2,240,874.11</b>
Balance on hand, including funds	554,443.26	205,778.56	403,818.80	249,127.11
<b>GRAND TOTAL</b>	<b>\$3,032,979.70</b>	<b>\$1,927,541.07</b>	<b>\$2,619,888.91</b>	<b>\$2,490,001.11</b>

\* Includes \$107.54 from administration of trust funds.



## graded According to Population of 1935 — Continued.

PAYMENTS.	Weymouth POPULATION 21,748	Methuen POPULATION 21,073	Milton POPULATION 18,147	Braintree POPULATION 17,122
<b>Maintenance</b>	<b>\$1,187,525.82</b>	<b>\$766,550.89</b>	<b>\$915,976.58</b>	<b>\$1,037,161.30</b>
<i>Departmental</i>	<i>1,135,977.80</i>	<i>720,371.38</i>	<i>841,456.14</i>	<i>789,596.69</i>
General government	55,881.56	41,082.46	43,355.94	47,929.89
Protection of persons and property	157,252.59	103,662.05	170,753.46	97,137.90
Health and sanitation	54,416.33	47,025.52	67,472.38	55,839.23
Highways	119,662.45	110,498.36	108,726.85	84,538.92
Charities	257,131.02	110,331.47	27,445.51	140,985.86
Soldiers' benefits	23,196.69	12,485.07	16,954.78	17,531.78
Schools	394,121.58	282,028.13	312,370.96	291,973.10
Libraries	23,428.99	—	23,951.15	14,681.20
Recreation	24,138.01	1,829.87	20,876.18	15,083.34
Pensions	1,575.00	101.71	16,297.72	2,250.00
Unclassified	25,173.58	11,326.74	33,251.21	21,645.47
<i>Public service enterprises</i>	<i>51,548.02</i>	<i>42,803.97</i>	<i>53,979.06</i>	<i>246,890.01</i>
Electric light	—	—	—	195,379.71
Water	51,199.60	42,803.97	53,979.06	51,510.30
All other	348.42	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>3,375.54</i>	<i>20,416.06</i>	<i>638.52</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>125.32</i>	<i>36.08</i>
<b>Interest</b>	<b>58,496.59</b>	<b>34,870.66</b>	<b>88,392.39</b>	<b>61,606.28</b>
<i>Loans, general purposes</i>	<i>53,020.34</i>	<i>29,640.42</i>	<i>47,766.53</i>	<i>60,486.28</i>
<i>Loans, public service enterprises</i>	<i>5,476.25</i>	<i>6,230.24</i>	<i>40,625.86</i>	<i>1,120.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>264,786.01</b>	<b>92,675.14</b>	<b>436,619.00</b>	<b>260,619.70</b>
<i>Departmental</i>	<i>119,579.32</i>	<i>84,277.31</i>	<i>384,300.43</i>	<i>197,815.53</i>
General government	1,500.00	—	3,599.70	1,417.00
Protection of persons and property	2,624.55	—	5,041.10	3,592.63
Health and sanitation	6,369.19	57,281.79	51,470.82	139,899.46
Highways	77,659.98	7,693.15	56,740.28	50,733.27
Charities	332.32	12,436.29	—	—
Schools	13,348.83	50.00	246,584.90	968.36
Libraries	—	—	—	—
Recreation	17,744.45	6,816.08	19,849.49	1,204.61
Unclassified	—	—	1,014.14	—
<i>Public service enterprises</i>	<i>145,206.69</i>	<i>8,397.83</i>	<i>51,785.40</i>	<i>62,804.37</i>
Electric light	—	—	—	31,637.22
Water	145,206.69	8,397.83	51,785.40	31,167.15
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>533.17</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>1,221,053.33</b>	<b>755,889.68</b>	<b>815,498.59</b>	<b>719,610.90</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>121,053.33</i>	<i>157,460.81</i>	<i>165,498.59</i>	<i>119,610.90</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>13,428.87</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,100,000.00</i>	<i>585,000.00</i>	<i>650,000.00</i>	<i>600,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>1,462.29</b>	<b>—</b>	<b>814.13</b>	<b>2,842.61</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,462.29</i>	<i>—</i>	<i>814.13</i>	<i>2,842.61</i>
<b>Funds</b>	<b>2,098.90</b>	<b>2,403.09</b>	<b>2,701.51</b>	<b>3,942.28</b>
<b>Agency, trust, and investment</b>	<b>137,699.06</b>	<b>65,355.66</b>	<b>145,195.93</b>	<b>83,818.52</b>
<i>Taxes and licenses for State</i>	<i>68,137.28</i>	<i>31,540.00</i>	<i>53,243.93</i>	<i>40,500.00</i>
<i>Taxes for county</i>	<i>47,500.00</i>	<i>30,207.60</i>	<i>37,107.20</i>	<i>28,248.90</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>19,064.58</i>	<i>1,737.66</i>	<i>51,777.40</i>	<i>12,893.42</i>
<i>All other</i>	<i>2,997.20</i>	<i>1,870.40</i>	<i>3,067.40</i>	<i>2,176.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$1,246,022.41	\$801,421.55	\$1,004,368.97	\$1,098,767.58
Permanent debt (except from sinking funds)	121,053.33	157,460.81	165,498.59	119,610.90
Sinking fund requirements from revenue	—	—	—	—
Outlays	264,786.01	92,675.14	436,619.00	260,619.70
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	13,428.87	—	—
Temporary loans	1,100,000.00	585,000.00	650,000.00	600,000.00
Transfers (except to sinking funds) and refunds	3,561.19	2,403.09	3,515.64	6,784.89
Agency, trust, and investment	137,699.06	65,355.66	145,195.93	83,818.52
<b>Total payments</b>	<b>\$2,873,122.00</b>	<b>\$1,717,745.12</b>	<b>\$2,405,198.13</b>	<b>\$2,169,601.59</b>
Balance on hand, including funds	159,857.70	209,795.95	214,690.78	320,399.67
<b>GRAND TOTAL</b>	<b>\$3,032,979.70</b>	<b>\$1,927,541.07</b>	<b>\$2,619,888.91</b>	<b>\$2,490,001.26</b>

<sup>1</sup> Includes \$8,000 paid from sewer assessment fund.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	West Springfield POPULATION 17,118	Winthrop POPULATION 17,001	Wakefield POPULATION 16,494	Greenfield POPULATION 15,903
<b>REVENUE.</b>	<b>\$1,150,680.52</b>	<b>\$935,254.35</b>	<b>\$1,285,410.63</b>	<b>\$1,057,558.62</b>
<b>General</b>	<b>964,639.63</b>	<b>776,671.53</b>	<b>794,488.96</b>	<b>880,214.75</b>
Taxes . . . . .	927,721.07	750,205.40	734,460.05	847,295.99
Property, poll, and income	888,169.43	747,575.37	725,806.39	817,612.27
Corporation, bank, etc.	39,551.64	2,630.03	8,653.66	29,683.72
Licenses and permits	17,197.39	6,633.50	17,638.00	19,495.45
Fines and forfeits	4,194.95	316.52	1,614.60	2,874.90
Grants and gifts	15,408.67	19,516.11	40,654.43	10,543.41
For expenses	7,998.40	4,083.02	7,429.35	3,302.78
For outlays	7,500.27	15,433.09	33,225.08	7,245.63
All other	27.55	—	101.88	—
<b>Commercial</b>	<b>186,640.89</b>	<b>158,582.82</b>	<b>490,941.67</b>	<b>177,343.87</b>
Special assessments	1,245.00	6,119.19	20,615.78	1,195.55
To meet expenses	—	—	12,228.41	777.21
To meet outlays	1,245.00	6,119.19	8,388.37	418.64
Privileges	26,600.77	21,386.42	21,310.57	27,666.53
Departmental	46,492.92	21,134.32	37,418.71	41,725.76
General government	813.57	977.60	1,802.67	2,104.15
Protection of persons and property	296.70	144.64	207.72	389.22
Health and sanitation	1,588.12	—	2,899.22	2,749.47
Highways	523.22	—	2,066.03	880.70
Charities	39,554.42	16,003.22	8,913.25	25,196.96
Soldiers' benefits	1,140.00	2,170.25	2,747.50	1,289.05
Schools	1,595.46	592.81	17,771.34	8,293.04
Libraries	531.43	642.50	842.55	459.67
Recreation	—	—	—	356.00
Unclassified	450.00	603.30	168.43	7.50
Public service enterprises	98,109.74	94,553.45	388,422.50	88,122.54
Electric light	—	—	1,300,719.27	—
Water	98,109.74	94,553.45	87,703.32	61,112.61
All other	—	—	—	27,009.93
Cemeteries	—	3,743.11	2,985.03	—
Interest	13,592.46	11,646.33	20,287.99	18,633.19
On sinking funds	—	—	—	—
On trust and investment funds	1,311.64	—	1,152.40	3,017.82
All other	12,280.82	11,646.33	19,135.59	15,615.37
<b>NON-REVENUE.</b>	<b>\$1,120,899.06</b>	<b>\$504,175.17</b>	<b>\$672,400.47</b>	<b>\$988,111.55</b>
<b>Offsets to outlays</b>	<b>16,630.27</b>	<b>7,761.69</b>	<b>13,983.29</b>	<b>23,063.55</b>
Departmental	16,630.27	797.47	13,957.86	22,831.55
Public service enterprises	—	—	25.43	232.00
Cemeteries	—	6,964.22	—	—
<b>Municipal indebtedness</b>	<b>1,014,075.00</b>	<b>452,600.00</b>	<b>550,000.00</b>	<b>830,671.20</b>
Loans, general purposes	50,000.00	27,600.00	—	—
Loans, public service enterprises	—	—	—	80,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	964,000.00	425,000.00	550,000.00	750,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	75.00	—	—	671.20
<b>Transfers</b>	<b>796.65</b>	<b>—</b>	<b>14,060.61</b>	<b>8,862.56</b>
From sinking funds	—	—	—	—
All other	796.65	—	14,060.61	8,862.56
<b>Refunds</b>	<b>3,260.31</b>	<b>2,554.59</b>	<b>4,414.24</b>	<b>2,622.50</b>
<b>Agency, trust, and investment</b>	<b>86,136.83</b>	<b>41,258.89</b>	<b>89,942.33</b>	<b>122,891.74</b>
Taxes and licenses for State	37,568.00	37,000.00	32,500.00	41,800.00
Taxes for county	38,630.12	—	30,840.35	76,360.63
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	7,523.51	4,258.89	24,883.18	2,447.52
All other	2,415.20	—	1,718.80	2,283.60
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$1,167,310.79	\$943,016.04	\$1,299,393.92	\$1,080,622.17
Premiums	75.00	—	—	671.20
Municipal indebtedness	1,014,000.00	452,600.00	550,000.00	830,000.00
Transfers and refunds	4,056.96	2,554.59	18,474.85	11,485.06
Agency, trust, and investment	86,136.83	41,258.89	89,942.33	122,891.74
<b>Total receipts</b>	<b>\$2,271,579.58</b>	<b>\$1,439,429.52</b>	<b>\$1,957,811.10</b>	<b>\$2,045,670.17</b>
Balance on hand, including funds	230,546.15	147,514.07	187,196.38	128,681.78
<b>GRAND TOTAL</b>	<b>\$2,502,125.73</b>	<b>\$1,586,943.59</b>	<b>\$2,145,007.48</b>	<b>\$2,174,351.95</b>

<sup>1</sup> Includes gas, amount not specified.

## Graded According to Population of 1935 — Continued.

PAYMENTS.	West Springfield Population 17,118	Winthrop Population 17,001	Wakefield Population 16,494	Greenfield Population 15,903
<b>Maintenance</b> . . . . .	<b>\$816,077.50</b>	<b>\$667,269.46</b>	<b>\$914,876.06</b>	<b>\$736,371.63</b>
<i>Departmental</i> . . . . .	<i>750,604.41</i>	<i>623,108.81</i>	<i>642,171.27</i>	<i>679,692.46</i>
General government . . . . .	46,847.65	35,644.12	27,453.23	30,199.11
Protection of persons and property . . . . .	103,326.75	90,196.36	90,896.95	61,393.06
Health and sanitation . . . . .	34,027.70	50,758.60	39,447.68	35,945.08
Highways . . . . .	81,127.42	61,281.23	62,259.38	99,259.04
Charities . . . . .	140,766.77	70,218.30	85,275.80	138,832.45
Soldiers' benefits . . . . .	28,495.93	12,433.38	27,906.26	17,571.34
Schools . . . . .	289,367.41	258,014.01	254,012.55	259,316.00
Libraries . . . . .	11,864.68	9,992.00	23,025.43	15,596.34
Recreation . . . . .	4,205.60	18,642.11	17,190.03	9,915.94
Pensions . . . . .	2,808.74	3,712.90	—	700.00
Unclassified . . . . .	7,765.76	12,215.80	14,703.96	10,964.10
<i>Public service enterprises</i> . . . . .	<i>65,472.69</i>	<i>37,041.22</i>	<i>270,700.39</i>	<i>64,652.38</i>
Electric light . . . . .	—	—	<sup>1</sup> 223,692.29	—
Water . . . . .	65,472.69	37,041.22	47,008.10	35,075.67
All other . . . . .	—	—	—	19,576.71
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>7,119.43</i>	<i>2,004.40</i>	<i>—</i>
<i>Administration of trust funds</i> . . . . .	<i>.40</i>	<i>—</i>	<i>—</i>	<i>2,026.79</i>
<b>Interest</b> . . . . .	<b>48,889.19</b>	<b>41,310.08</b>	<b>42,178.05</b>	<b>15,454.08</b>
<i>Loans, general purposes</i> . . . . .	<i>45,704.19</i>	<i>18,092.21</i>	<i>31,304.92</i>	<i>12,612.42</i>
<i>Loans, public service enterprises</i> . . . . .	<i>3,185.00</i>	<i>23,217.87</i>	<i>10,873.13</i>	<i>2,841.66</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>219,989.72</b>	<b>58,148.64</b>	<b>159,648.44</b>	<b>297,288.76</b>
<i>Departmental</i> . . . . .	<i>219,989.72</i>	<i>37,017.37</i>	<i>95,834.04</i>	<i>209,437.90</i>
General government . . . . .	109.13	—	—	3,148.56
Protection of persons and property . . . . .	11,011.13	356.06	7,500.00	5,006.94
Health and sanitation . . . . .	51,823.44	8,036.76	7,876.32	35,593.02
Highways . . . . .	75,505.18	11,698.66	69,585.13	141,045.38
Charities . . . . .	—	—	—	—
Schools . . . . .	76,780.35	3,322.37	1,087.92	22,615.57
Libraries . . . . .	—	—	—	—
Recreation . . . . .	4,760.49	12,943.99	9,784.67	2,028.43
Unclassified . . . . .	—	659.53	—	—
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>7,393.46</i>	<i>63,111.21</i>	<i>87,850.86</i>
Electric light . . . . .	—	—	<sup>1</sup> 60,997.99	—
Water . . . . .	—	7,393.46	2,113.22	87,756.81
All other . . . . .	—	—	—	94.05
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>13,737.81</i>	<i>703.19</i>	<i>—</i>
<b>Municipal indebtedness</b> . . . . .	<b>1,081,000.00</b>	<b>553,654.90</b>	<b>635,313.47</b>	<b>806,000.00</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>171,000.00</i>	<i>103,654.90</i>	<sup>2</sup> 135,313.47	<i>56,000.00</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>910,000.00</i>	<i>450,000.00</i>	<i>500,000.00</i>	<i>750,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>796.65</b>	<b>—</b>	<b>14,060.61</b>	<b>8,862.56</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>796.65</i>	<i>—</i>	<i>14,060.61</i>	<i>8,862.56</i>
<b>Refunds</b> . . . . .	<b>3,260.31</b>	<b>2,554.59</b>	<b>4,414.24</b>	<b>2,622.50</b>
<b>Agency, trust, and investment</b> . . . . .	<b>85,652.05</b>	<b>41,080.22</b>	<b>88,200.02</b>	<b>129,768.77</b>
<i>Taxes and licenses for State</i> . . . . .	<i>37,568.00</i>	<i>37,000.00</i>	<i>32,500.00</i>	<i>41,800.00</i>
<i>Taxes for county</i> . . . . .	<i>38,630.12</i>	<i>—</i>	<i>30,840.35</i>	<i>76,360.62</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>7,032.13</i>	<i>4,080.22</i>	<i>23,143.87</i>	<i>9,224.95</i>
<i>All other</i> . . . . .	<i>2,421.80</i>	<i>—</i>	<i>1,715.80</i>	<i>2,333.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$864,966.69	\$708,579.54	\$957,054.11	\$751,825.71
Permanent debt (except from sinking funds) . . . . .	171,000.00	103,654.90	<sup>2</sup> 135,313.47	56,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	219,989.72	58,148.64	159,648.44	297,288.76
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	910,000.00	450,000.00	500,000.00	750,000.00
Transfers (except to sinking funds) and refunds . . . . .	4,056.96	2,554.59	18,474.85	11,485.06
Agency, trust, and investment . . . . .	85,652.05	41,080.22	88,200.02	129,768.77
<b>Total payments</b> . . . . .	<b>\$2,255,665.42</b>	<b>\$1,364,017.89</b>	<b>\$1,858,690.89</b>	<b>\$1,996,368.30</b>
Balance on hand, including funds . . . . .	246,100.31	222,025.70	286,316.59	177,983.65
<b>GRAND TOTAL</b> . . . . .	<b>\$2,502,125.73</b>	<b>\$1,586,943.59</b>	<b>\$2,145,007.48</b>	<b>\$2,174,351.95</b>

<sup>1</sup> Includes gas, amount not specified.<sup>2</sup> Includes \$7,628.96 paid from Federal grants for outlays.



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Southbridge POPULATION 15,786	Norwood POPULATION 15,574	Dedham POPULATION 15,371	Saugus POPULATION 15,076
REVENUE.	\$590,240.15	\$1,330,912.82	\$1,044,136.80	\$620,044.84
<b>General</b>	<b>523,171.99</b>	<b>903,841.83</b>	<b>920,140.56</b>	<b>517,608.86</b>
<i>Taxes</i>	<i>482,318.85</i>	<i>875,166.62</i>	<i>896,170.67</i>	<i>499,831.49</i>
Property, poll, and income	464,234.56	829,830.48	890,628.06	493,093.61
Corporation, bank, etc.	18,084.29	45,336.14	5,542.61	6,737.88
<i>Licenses and permits</i>	<i>14,200.31</i>	<i>16,525.50</i>	<i>8,067.50</i>	<i>5,093.00</i>
<i>Fines and forfeits</i>	<i>1,482.50</i>	<i>1,439.50</i>	<i>3,606.00</i>	<i>4,645.50</i>
<i>Grants and gifts</i>	<i>25,170.33</i>	<i>10,710.21</i>	<i>12,296.39</i>	<i>8,038.87</i>
For expenses	25,170.33	4,071.27	5,848.12	3,844.03
For outlays	—	6,638.94	6,448.27	4,194.84
All other	—	—	—	—
<b>Commercial</b>	<b>67,068.16</b>	<b>427,070.99</b>	<b>123,996.24</b>	<b>102,435.98</b>
<i>Special assessments</i>	<i>1,510.47</i>	<i>7,335.78</i>	<i>13,742.01</i>	<i>2,139.57</i>
To meet expenses	—	169.90	1,558.50	1,221.17
To meet outlays	1,510.47	7,165.88	12,183.51	918.40
<i>Privileges</i>	<i>19,889.12</i>	<i>20,946.51</i>	<i>21,972.01</i>	<i>14,826.39</i>
<i>Departmental</i>	<i>34,907.79</i>	<i>46,635.46</i>	<i>61,365.25</i>	<i>29,334.14</i>
General government	646.56	2,974.73	1,962.99	1,605.70
Protection of persons and property	1,411.51	1,303.63	511.59	154.59
Health and sanitation	669.92	4,263.41	356.51	3,885.06
Highways	955.25	3,065.50	63.49	19.85
Charities	16,472.54	23,046.24	39,252.99	20,658.02
Soldiers' benefits	1,442.97	100.75	1,866.43	2,099.00
Schools	12,436.41	10,526.72	16,529.07	840.10
Libraries	626.38	638.43	713.48	70.82
Recreation	—	716.05	107.70	—
Unclassified	246.25	—	1.00	1.00
<i>Public service enterprises</i>	<i>—</i>	<i>329,640.12</i>	<i>—</i>	<i>38,142.32</i>
Electric light	—	250,144.45	—	—
Water	—	79,495.67	—	38,142.32
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,591.72</i>	<i>9,419.54</i>	<i>5,528.65</i>	<i>6,309.90</i>
<i>Interest</i>	<i>8,169.06</i>	<i>13,093.58</i>	<i>21,388.32</i>	<i>11,683.66</i>
On sinking funds	—	—	—	—
On trust and investment funds	939.74	29.18	7,496.13	189.94
All other	7,229.32	13,064.40	13,892.19	11,493.72
NON-REVENUE.	\$423,387.24	\$1,169,594.77	\$704,748.32	\$819,383.29
<b>Offsets to outlays</b>	<b>12,943.72</b>	<b>47,955.74</b>	<b>513.11</b>	<b>9,425.58</b>
<i>Departmental</i>	<i>12,943.72</i>	<i>44,444.14</i>	<i>513.11</i>	<i>9,425.58</i>
<i>Public service enterprises</i>	<i>—</i>	<i>3,511.60</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>355,000.00</b>	<b>1,020,401.30</b>	<b>592,514.25</b>	<b>746,193.84</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>218,100.00</i>	<i>17,500.00</i>	<i>127,600.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>71,800.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>78,509.84</i>
<i>Temporary loans (including revenue loans)</i>	<i>355,000.00</i>	<i>710,000.00</i>	<i>575,000.00</i>	<i>540,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>19,442.67</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>1,058.63</i>	<i>14.25</i>	<i>84.00</i>
<b>Transfers</b>	<b>902.76</b>	<b>2,471.05</b>	<b>6,247.13</b>	<b>—</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	902.76	2,471.05	6,247.13	—
<b>Refunds</b>	<b>10,932.01</b>	<b>12,178.61</b>	<b>2,849.17</b>	<b>5,382.09</b>
<b>Agency, trust, and investment</b>	<b>43,608.75</b>	<b>86,588.07</b>	<b>102,624.66</b>	<b>58,381.78</b>
<i>Taxes and licenses for State</i>	<i>18,124.24</i>	<i>38,428.35</i>	<i>37,200.00</i>	<i>24,200.00</i>
<i>Taxes for county</i>	<i>19,492.00</i>	<i>26,714.39</i>	<i>25,947.14</i>	<i>23,207.11</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,431.91</i>	<i>18,658.83</i>	<i>37,289.92</i>	<i>8,054.67</i>
All other	1,560.60	2,786.50	2,187.60	2,920.00
RECAPITULATION.				
Revenue and offsets to outlays	\$603,183.87	\$1,378,868.56	\$1,044,649.91	\$629,470.42
Premiums	—	1,058.63	14.25	84.00
Municipal indebtedness	355,000.00	1,019,342.67	592,500.00	746,109.84
Transfers and refunds	11,834.77	14,649.66	9,096.30	5,382.09
Agency, trust, and investment	43,608.75	86,588.07	102,624.66	58,381.78
<b>Total receipts</b>	<b>\$1,013,627.39</b>	<b>\$2,500,507.59</b>	<b>\$1,748,885.12</b>	<b>\$1,439,428.13</b>
Balance on hand, including funds	106,088.37	209,410.22	92,920.31	151,528.31
<b>GRAND TOTAL</b>	<b>\$1,119,715.76</b>	<b>\$2,709,917.81</b>	<b>\$1,841,805.43</b>	<b>\$1,590,956.44</b>



## Graded According to Population of 1935 — Continued.

PAYMENTS.	Southbridge POPULATION 15,786	Norwood POPULATION 15,574	Dedham POPULATION 15,371	Saugus POPULATION 15,076
<b>Maintenance</b>	<b>\$470,744.13</b>	<b>\$1,008,716.39</b>	<b>\$792,976.14</b>	<b>\$639,153.76</b>
<i>Departmental</i>	<i>466,894.34</i>	<i>785,018.38</i>	<i>783,774.06</i>	<i>588,252.96</i>
General government	24,692.35	76,497.64	41,974.79	55,140.32
Protection of persons and property	68,873.90	102,159.66	107,233.97	83,494.38
Health and sanitation	21,900.72	59,159.89	41,402.08	27,966.87
Highways	52,303.20	85,555.50	76,514.75	47,856.73
Charities	87,897.76	80,059.04	192,146.13	88,574.39
Soldiers' benefits	5,195.29	10,371.15	18,515.35	30,332.54
Schools	181,917.01	331,266.38	255,610.25	208,821.19
Libraries	9,297.24	17,926.73	16,622.94	5,656.33
Recreation	272.75	16,318.99	16,563.76	10,023.06
Pensions	1,975.39	2,850.38	3,873.40	4,495.80
Unclassified	12,568.73	12,853.02	13,316.64	25,921.35
<i>Public service enterprises</i>	<i>—</i>	<i>203,299.86</i>	<i>—</i>	<i>43,468.96</i>
Electric light	—	168,232.44	—	—
Water	—	35,067.42	—	43,468.96
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,849.79</i>	<i>10,398.15</i>	<i>9,138.61</i>	<i>7,401.84</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>63.47</i>	<i>—</i>
<b>Interest</b>	<b>7,189.06</b>	<b>49,824.62</b>	<b>27,787.22</b>	<b>19,931.67</b>
<i>Loans, general purposes</i>	<i>7,189.06</i>	<i>49,120.52</i>	<i>27,787.22</i>	<i>19,147.92</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>704.10</i>	<i>—</i>	<i>783.75</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>76,605.78</b>	<b>246,982.53</b>	<b>88,218.92</b>	<b>116,014.55</b>
<i>Departmental</i>	<i>76,605.78</i>	<i>204,279.76</i>	<i>82,643.00</i>	<i>111,330.47</i>
General government	4,121.50	107.00	1,238.52	401.58
Protection of persons and property	300.00	4,109.49	54.09	81,507.09
Health and sanitation	30,770.39	39,966.06	20,130.35	5,755.40
Highways	21,367.25	149,261.87	56,853.00	11,315.25
Charities	—	—	—	—
Schools	19,466.91	6,381.32	2,548.22	2,266.21
Libraries	—	987.79	—	—
Recreation	579.73	3,380.03	1,581.15	1,500.00
Unclassified	—	86.20	237.67	8,584.94
<i>Public service enterprises</i>	<i>—</i>	<i>34,955.63</i>	<i>—</i>	<i>3,962.09</i>
Electric light	—	14,879.62	—	—
Water	—	20,076.01	—	3,962.09
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>7,747.14</i>	<i>3,575.92</i>	<i>721.99</i>
<b>Municipal indebtedness</b>	<b>415,550.00</b>	<b>964,314.62</b>	<b>682,240.93</b>	<b>685,761.90</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>16,550.00</i>	<i>222,324.65</i>	<i>82,240.93</i>	<i>127,252.06</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>78,509.84</i>
<i>Temporary loans (including revenue loans)</i>	<i>399,000.00</i>	<i>690,000.00</i>	<i>600,000.00</i>	<i>480,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>51,989.97</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>902.76</b>	<b>2,471.05</b>	<b>6,247.13</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>902.76</i>	<i>2,471.05</i>	<i>6,247.13</i>	<i>—</i>
<b>Refunds</b>	<b>10,932.01</b>	<b>12,178.61</b>	<b>2,849.17</b>	<b>5,382.09</b>
<b>Agency, trust, and investment</b>	<b>43,720.73</b>	<b>87,227.21</b>	<b>102,275.32</b>	<b>58,075.34</b>
<i>Taxes and licenses for State</i>	<i>18,124.24</i>	<i>38,428.35</i>	<i>37,200.00</i>	<i>24,200.00</i>
<i>Taxes for county</i>	<i>19,492.00</i>	<i>26,714.39</i>	<i>25,947.14</i>	<i>23,207.11</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,543.89</i>	<i>19,300.17</i>	<i>36,926.18</i>	<i>7,752.43</i>
<i>All other</i>	<i>1,560.60</i>	<i>2,784.30</i>	<i>2,202.00</i>	<i>2,915.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$477,933.19	\$1,058,541.01	\$820,763.36	\$659,085.43
Permanent debt (except from sinking funds)	16,550.00	222,324.65	82,240.93	127,252.06
Sinking fund requirements from revenue	—	—	—	—
Outlays	76,605.78	246,982.53	86,218.92	116,014.55
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	78,509.84
Temporary loans	399,000.00	741,989.97	600,000.00	480,000.00
Transfers (except to sinking funds) and refunds	11,834.77	16,649.66	9,096.30	5,382.09
Agency, trust, and investment	43,720.73	87,227.21	102,275.32	58,075.34
<b>Total payments</b>	<b>\$1,025,644.47</b>	<b>\$2,371,715.03</b>	<b>\$1,700,594.83</b>	<b>\$1,524,319.31</b>
Balance on hand, including funds	94,071.29	338,202.78	141,210.60	66,637.13
<b>GRAND TOTAL</b>	<b>\$1,119,715.76</b>	<b>\$2,709,917.81</b>	<b>\$1,841,805.43</b>	<b>\$1,590,956.44</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Milford POPULATION 15,008	Natick POPULATION 14,394	Danvers POPULATION 13,884	Webster POPULATION 13,837
<b>REVENUE.</b>	<b>\$698,954.42</b>	<b>\$1,015,577.29</b>	<b>\$849,059.25</b>	<b>\$545,386.03</b>
<b>General</b>	<b>614,479.50</b>	<b>792,863.50</b>	<b>502,327.14</b>	<b>437,061.65</b>
<i>Taxes</i>	<i>540,420.79</i>	<i>688,582.72</i>	<i>486,788.74</i>	<i>406,711.03</i>
Property, poll. and income	537,654.16	680,561.81	479,512.53	390,526.33
Corporation, bank, etc.	11,766.63	8,020.91	7,214.21	16,184.70
<i>Licenses and permits</i>	<i>19,708.25</i>	<i>19,328.00</i>	<i>2,891.97</i>	<i>19,396.75</i>
<i>Fines and forfeits</i>	<i>552.40</i>	<i>2,562.89</i>	<i>6,999.63</i>	<i>1,337.00</i>
<i>Grants and gifts</i>	<i>44,798.06</i>	<i>82,889.89</i>	<i>5,708.80</i>	<i>9,646.87</i>
For expenses	4,870.74	43,540.49	2,085.98	6,578.74
For outlays	39,927.32	38,849.40	3,622.82	3,068.13
All other	—	—	—	—
<b>Commercial</b>	<b>84,474.92</b>	<b>222,713.79</b>	<b>346,732.11</b>	<b>108,324.38</b>
<i>Special assessments</i>	<i>461.20</i>	<i>1,971.46</i>	—	<i>437.31</i>
To meet expenses	461.20	87.16	—	437.31
To meet outlays	—	1,884.30	—	—
<i>Privileges</i>	<i>15,697.78</i>	<i>18,620.70</i>	<i>17,010.86</i>	<i>15,856.10</i>
<i>Departmental</i>	<i>48,606.73</i>	<i>123,354.28</i>	<i>53,384.26</i>	<i>40,437.33</i>
General government	1,516.41	130.10	616.31	589.75
Protection of persons and property	314.32	567.44	383.54	3,225.63
Health and sanitation	4,541.60	25,712.37	1,946.14	1,947.30
Highways	1,715.36	2,550.00	981.48	538.05
Charities	32,982.23	190,864.04	240,663.59	24,187.94
Soldiers' benefits	1,251.00	784.00	2,137.05	316.00
Schools	5,987.50	1,987.20	5,912.70	9,324.98
Libraries	168.31	752.02	718.65	277.68
Recreation	—	—	—	—
Unclassified	30.00	7.11	24.80	—
<i>Public service enterprises</i>	—	<i>51,029.27</i>	<i>257,433.93</i>	<i>41,295.34</i>
Electric light	—	—	158,924.29	—
Water	—	51,008.12	98,509.64	41,295.34
All other	—	21.15	—	—
<i>Cemeteries</i>	<i>1,278.79</i>	—	—	<i>1,155.75</i>
<i>Interest</i>	<i>18,530.42</i>	<i>27,838.08</i>	<i>18,903.06</i>	<i>9,142.55</i>
On sinking funds	—	793.85	2,424.61	—
On trust and investment funds	—	7,221.25	12,063.30	1,222.68
All other	18,530.42	19,822.98	4,415.15	7,919.87
<b>NON-REVENUE.</b>	<b>\$754,826.32</b>	<b>\$1,033,680.35</b>	<b>\$410,561.48</b>	<b>\$441,881.92</b>
<b>Offsets to outlays</b>	<b>24,757.33</b>	<b>54,755.58</b>	<b>6,735.49</b>	<b>—</b>
<i>Departmental</i>	<i>24,757.33</i>	<i>53,013.65</i>	<i>2,977.14</i>	—
<i>Public service enterprises</i>	—	<i>1,741.93</i>	<i>3,758.35</i>	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>648,178.07</b>	<b>860,000.00</b>	<b>215,007.69</b>	<b>400,000.00</b>
<i>Loans, general purposes</i>	<i>259,000.00</i>	—	—	—
<i>Loans, public service enterprises</i>	—	—	<i>15,000.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	<i>38,444.07</i>	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>347,000.00</i>	<i>860,000.00</i>	<i>209,000.00</i>	<i>400,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>3,734.00</i>	—	<i>7.69</i>	—
<b>Transfers</b>	<b>1,145.94</b>	<b>12,319.63</b>	<b>54,950.54</b>	<b>1,175.70</b>
<i>From sinking funds</i>	—	—	<i>40,000.00</i>	—
All other	1,145.94	12,319.63	14,950.54	1,175.70
<b>Refunds</b>	<b>2,729.53</b>	<b>4,970.41</b>	<b>2,124.08</b>	<b>492.11</b>
<b>Agency, trust, and investment</b>	<b>78,015.45</b>	<b>101,634.73</b>	<b>131,743.68</b>	<b>40,214.11</b>
<i>Taxes and licenses for State</i>	<i>23,900.00</i>	<i>30,706.00</i>	<i>21,030.00</i>	<i>17,733.81</i>
<i>Taxes for county</i>	<i>25,758.00</i>	<i>29,132.27</i>	<i>20,042.50</i>	<i>19,061.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>26,581.45</i>	<i>40,272.06</i>	<i>89,125.58</i>	<i>2,297.90</i>
All other	1,796.00	1,530.40	1,545.60	1,121.40
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$723,711.75	\$1,070,332.87	\$855,794.74	\$545,386.03
Premiums	3,734.00	—	7.69	—
Municipal indebtedness	644,444.07	860,000.00	215,000.00	400,000.00
Transfers and refunds	3,875.47	17,290.04	57,074.62	1,667.81
Agency, trust, and investment	78,015.45	101,634.73	131,743.68	40,214.11
<b>Total receipts</b>	<b>\$1,453,780.74</b>	<b>\$2,049,257.64</b>	<b>\$1,259,620.73</b>	<b>\$387,267.95</b>
Balance on hand, including funds	10.08	250,933.37	30,978.84	176,554.86
<b>GRAND TOTAL</b>	<b>\$1,453,790.77</b>	<b>\$2,300,191.01</b>	<b>\$1,290,599.57</b>	<b>\$1,163,822.81</b>

<sup>1</sup> Includes \$42,473.25 from Leonard Morse Hospital.<sup>2</sup> Includes \$18,483.23 from Hunt Memorial Hospital.

## Graded According to Population of 1935 — Continued.

PAYMENTS.	Milford POPULATION 15,003	Natick POPULATION 14,394	Danvers POPULATION 13,884	Webster POPULATION 13,837
<b>Maintenance</b> . . . . .	<b>\$530,319.36</b>	<b>\$744,283.41</b>	<b>\$647,243.06</b>	<b>\$426,643.71</b>
<i>Departmental</i> . . . . .	<i>627,296.57</i>	<i>724,688.11</i>	<i>484,622.99</i>	<i>406,081.11</i>
General government . . . . .	29,530.65	36,211.85	23,509.80	32,851.20
Protection of persons and property . . . . .	62,298.91	83,970.55	63,817.33	40,517.60
Health and sanitation . . . . .	35,171.94	37,056.70	24,944.63	28,054.18
Highways . . . . .	65,017.06	92,582.44	61,446.95	42,802.07
Charities . . . . .	94,124.15	<sup>1</sup> 187,662.64	<sup>2</sup> 91,024.15	91,028.59
Soldiers' benefits . . . . .	14,595.50	19,198.43	14,600.51	3,083.45
Schools . . . . .	206,999.44	228,519.01	182,924.33	140,400.51
Libraries . . . . .	5,314.83	16,473.36	10,690.81	8,969.98
Recreation . . . . .	4,319.25	5,916.86	3,935.99	1,087.52
Pensions . . . . .	1,508.30	3,211.00	1,309.57	—
Unclassified . . . . .	8,416.54	13,885.27	6,418.92	17,288.01
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>19,595.30</i>	<i>162,611.07</i>	<i>19,049.86</i>
Electric light . . . . .	—	—	121,572.83	—
Water . . . . .	—	19,595.30	41,038.24	18,849.85
All other . . . . .	—	—	—	200.00
<i>Cemeteries</i> . . . . .	<i>3,022.79</i>	<i>—</i>	<i>—</i>	<i>1,512.75</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>9.00</i>	<i>—</i>
<b>Interest</b> . . . . .	<b>17,769.23</b>	<b>29,428.05</b>	<b>27,845.84</b>	<b>18,037.89</b>
<i>Loans, general purposes</i> . . . . .	<i>17,769.23</i>	<i>24,955.38</i>	<i>16,652.50</i>	<i>18,037.89</i>
<i>Loans, public service enterprises</i> . . . . .	<i>—</i>	<i>4,472.67</i>	<i>11,193.34</i>	<i>—</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>242,231.69</b>	<b>268,297.54</b>	<b>134,189.75</b>	<b>32,917.22</b>
<i>Departmental</i> . . . . .	<i>242,231.69</i>	<i>241,289.62</i>	<i>72,128.26</i>	<i>27,871.92</i>
General government . . . . .	—	—	—	618.75
Protection of persons and property . . . . .	2,199.31	2,195.50	730.00	—
Health and sanitation . . . . .	4,967.98	158,691.92	47,530.21	3,136.30
Highways . . . . .	62,082.91	54,032.24	18,302.90	15,363.43
Charities . . . . .	—	<sup>3</sup> 1,659.14	—	—
Schools . . . . .	172,885.86	—	711.90	343.78
Libraries . . . . .	—	—	—	—
Recreation . . . . .	95.63	24,517.17	900.00	8,409.66
Unclassified . . . . .	—	193.65	3,953.25	—
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>27,007.92</i>	<i>62,061.49</i>	<i>5,045.30</i>
Electric light . . . . .	—	—	34,904.93	—
Water . . . . .	—	27,007.92	27,156.56	5,045.30
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b> . . . . .	<b>402,954.20</b>	<b>926,790.50</b>	<b>295,000.00</b>	<b>504,822.06</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>40,000.00</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>64,841.49</i>	<i>86,790.50</i>	<i>55,000.00</i>	<i>61,322.06</i>
<i>Bonds refunded, current year</i> . . . . .	<i>38,444.07</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>297,042.07</i>	<i>840,000.00</i>	<i>200,000.00</i>	<i>443,500.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>2,626.67</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>1,145.94</b>	<b>12,319.63</b>	<b>54,950.54</b>	<b>1,175.70</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>4,486.23</i>	<i>—</i>
<i>All other</i> . . . . .	<i>1,145.94</i>	<i>12,319.63</i>	<i>50,464.31</i>	<i>1,175.70</i>
<b>Refunds</b> . . . . .	<b>2,729.53</b>	<b>4,970.41</b>	<b>2,124.08</b>	<b>492.11</b>
<b>Agency, trust, and investment</b> . . . . .	<b>77,433.75</b>	<b>104,248.58</b>	<b>100,494.17</b>	<b>40,002.00</b>
<i>Taxes and licenses for State</i> . . . . .	<i>23,900.00</i>	<i>30,700.00</i>	<i>21,030.00</i>	<i>17,733.81</i>
<i>Taxes for county</i> . . . . .	<i>26,738.00</i>	<i>29,132.27</i>	<i>20,042.50</i>	<i>19,061.00</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>25,999.75</i>	<i>42,731.11</i>	<i>57,876.07</i>	<i>2,030.59</i>
<i>All other</i> . . . . .	<i>1,796.00</i>	<i>1,685.20</i>	<i>1,545.60</i>	<i>1,176.60</i>

## RECAPITULATION.

Maintenance and interest . . . . .	\$548,088.59	\$773,711.46	\$675,088.90	\$444,681.60
Permanent debt (except from sinking funds) . . . . .	64,841.49	86,790.50	55,000.00	61,322.06
Sinking fund requirements from revenue . . . . .	—	—	4,486.23	—
Outlays . . . . .	242,231.69	268,297.54	134,189.75	32,917.22
Permanent debt from sinking funds . . . . .	—	—	40,000.00	—
Bonds refunded, current year . . . . .	38,444.07	—	—	—
Temporary loans . . . . .	299,668.64	840,000.00	200,000.00	443,500.00
Transfers (except to sinking funds) and refunds . . . . .	3,875.47	17,290.04	52,588.39	1,687.81
Agency, trust, and investment . . . . .	77,433.75	104,248.58	100,494.17	40,002.00
<b>Total payments</b> . . . . .	<b>\$1,274,583.70</b>	<b>\$2,090,338.12</b>	<b>\$1,261,847.44</b>	<b>\$1,024,099.69</b>
Balance on hand, including funds . . . . .	179,207.07	209,852.89	28,752.13	139,732.12
<b>GRAND TOTAL</b> . . . . .	<b>\$1,453,790.77</b>	<b>\$2,300,191.01</b>	<b>\$1,290,599.57</b>	<b>\$1,163,822.81</b>

<sup>1</sup> Includes \$77,721.22 for Leonard Morse Hospital.<sup>2</sup> Includes \$25,808.26 for Hunt Memorial Hospital.<sup>3</sup> For Leonard Morse Hospital.



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wellesley POPULATION 13,376	Winchester POPULATION 13,371	Plymouth POPULATION 13,183	Adams POPULATION 12,858
<b>REVENUE.</b>	<b>\$1,483,123.67</b>	<b>\$1,093,029.66</b>	<b>\$890,034.84</b>	<b>\$501,196.08</b>
<b>General</b>	<b>1,028,160.78</b>	<b>945,029.31</b>	<b>756,869.29</b>	<b>419,742.30</b>
Taxes . . . . .	970,900.71	931,558.41	720,201.21	393,078.29
Property, poll, and income	954,930.12	921,353.94	676,915.80	369,768.22
Corporation, bank, etc.	15,970.59	10,004.47	43,285.41	23,310.07
Licenses and permits	2,710.72	1,318.85	22,258.21	19,222.99
Fines and forfeits . . . . .	1,765.50	328.50	2,024.20	3,111.00
Grants and gifts . . . . .	52,771.79	12,023.55	12,385.67	4,330.02
For expenses . . . . .	21,376.33	4,327.23	6,041.41	1,400.57
For outlays . . . . .	31,395.46	7,696.32	6,344.26	2,929.45
All other . . . . .	12.06	—	—	—
<b>Commercial</b>	<b>454,962.89</b>	<b>148,000.35</b>	<b>133,165.55</b>	<b>81,453.78</b>
Special assessments	14,195.34	13,552.92	520.00	827.99
To meet expenses . . . . .	50.78	—	133.00	—
To meet outlays . . . . .	14,144.56	13,552.92	387.00	827.99
Privileges . . . . .	33,305.19	31,268.03	19,796.14	11,445.83
Departmental . . . . .	56,694.60	19,819.95	44,991.51	59,114.37
General government	2,711.23	3,163.75	2,328.58	1,209.29
Protection of persons and property	2,092.10	841.53	921.10	231.92
Health and sanitation	38,139.14	3,633.78	3,416.24	1,484.76
Highways . . . . .	1,864.62	484.17	25.25	936.20
Charities . . . . .	6,786.59	7,255.70	32,426.66	48,821.94
Soldiers' benefits . . . . .	360.00	806.00	1,645.50	607.50
Schools . . . . .	3,014.77	2,749.30	1,217.86	5,498.55
Libraries . . . . .	1,678.65	514.00	302.71	—
Recreation . . . . .	47.50	5.00	2,878.77	—
Unclassified . . . . .	—	1,366.72	131.55	21.50
Public service enterprises	338,114.34	57,364.16	48,783.40	—
Electric light . . . . .	251,687.57	—	—	—
Water . . . . .	86,426.77	57,364.16	46,914.15	—
All other . . . . .	—	—	1,869.25	—
Cemeteries . . . . .	—	7,865.95	7,079.06	3,140.29
Interest . . . . .	12,653.42	18,129.34	11,995.44	6,925.30
On sinking funds . . . . .	—	—	—	—
On trust and investment funds	1,281.53	2,929.33	343.54	1,655.23
All other . . . . .	11,371.89	15,200.01	11,651.90	5,270.07
<b>NON-REVENUE.</b>	<b>\$794,119.92</b>	<b>\$798,978.21</b>	<b>\$273,510.67</b>	<b>\$334,138.44</b>
<b>Offsets to outlays</b>	<b>4,167.72</b>	<b>44,732.31</b>	<b>8,924.98</b>	<b>14,833.15</b>
Departmental . . . . .	2,061.37	44,732.31	8,924.98	14,833.15
Public service enterprises	2,106.35	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>650,014.00</b>	<b>600,000.00</b>	<b>174,750.00</b>	<b>268,000.00</b>
Loans, general purposes . . . . .	—	—	—	25,000.00
Loans, public service enterprises	—	—	24,750.00	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans)	650,000.00	600,000.00	150,000.00	243,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums . . . . .	14.00	—	—	—
<b>Transfers</b>	<b>13,513.21</b>	<b>8,459.90</b>	<b>70.80</b>	<b>1,414.20</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	13,513.21	8,459.90	70.80	1,414.20
<b>Refunds</b>	<b>26,066.58</b>	<b>4,142.09</b>	<b>1,531.57</b>	<b>1,012.18</b>
<b>Agency, trust, and investment</b>	<b>100,358.41</b>	<b>141,643.91</b>	<b>88,233.32</b>	<b>48,878.91</b>
Taxes and licenses for State . . . . .	53,711.92	44,666.81	36,600.00	16,916.00
Taxes for county . . . . .	37,316.45	42,132.67	41,713.95	25,240.26
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	6,999.44	53,173.83	7,505.77	5,487.85
All other . . . . .	2,330.60	1,770.60	2,413.60	1,234.80
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$1,487,291.39	\$1,137,761.97	\$898,959.82	\$516,029.23
Premiums . . . . .	14.00	—	—	—
Municipal indebtedness . . . . .	650,000.00	600,000.00	174,750.00	268,000.00
Transfers and refunds . . . . .	39,579.79	12,601.99	1,602.37	2,426.38
Agency, trust, and investment . . . . .	100,358.41	141,643.91	88,233.32	48,878.91
<b>Total receipts</b>	<b>\$2,277,243.59</b>	<b>\$1,892,007.87</b>	<b>\$1,163,545.51</b>	<b>\$835,334.52</b>
Balances on hand, including funds . . . . .	236,168.56	204,701.38	172,111.92	71,783.28
<b>GRAND TOTAL</b>	<b>\$2,513,412.15</b>	<b>\$2,096,709.25</b>	<b>\$1,335,657.43</b>	<b>\$907,117.80</b>

<sup>1</sup> Includes \$35.52 from administration of trust funds.<sup>2</sup> Includes \$32,737.09 from Plunkett Memorial Hospital.



## Graded According to Population of 1935 — Continued.

PAYMENTS.	Wellesley POPULATION 13,376	Winchester POPULATION 13,371	Plymouth POPULATION 13,183	Adams POPULATION 12,558
<b>Maintenance</b>	<b>\$999,695.76</b>	<b>\$716,077.34</b>	<b>\$693,171.03</b>	<b>\$387,259.56</b>
<i>Departmental</i>	<i>769,274.59</i>	<i>672,459.67</i>	<i>651,089.59</i>	<i>382,475.11</i>
General government	39,367.78	48,148.19	33,500.41	20,006.40
Protection of persons and property	138,606.01	107,258.08	87,735.65	23,266.47
Health and sanitation	46,264.12	57,102.02	54,112.65	16,794.21
Highways	129,567.67	103,053.20	85,419.64	25,142.86
Charities	33,403.08	28,279.35	131,306.95	131,142.01
Soldiers' benefits	4,946.32	6,637.96	11,275.74	6,718.31
Schools	315,728.15	250,186.49	215,885.32	125,838.06
Libraries	17,871.95	13,454.54	9,668.06	8,396.10
Recreation	24,253.88	34,275.08	11,014.58	669.84
Pensions	6,913.50	10,539.80	3,042.23	—
Unclassified	12,352.13	13,524.96	8,128.36	24,500.85
<i>Public service enterprises</i>	<i>230,421.17</i>	<i>31,765.54</i>	<i>27,126.15</i>	—
Electric light	172,740.11	—	—	—
Water	57,681.06	31,765.54	26,397.13	—
All other	—	—	729.02	—
<i>Cemeteries</i>	—	11,804.61	14,955.29	4,632.72
<i>Administration of trust funds</i>	—	47.52	—	151.73
<b>Interest</b>	<b>64,328.68</b>	<b>45,835.87</b>	<b>9,341.96</b>	<b>20,786.89</b>
<i>Loans, general purposes</i>	<i>52,502.43</i>	<i>45,070.87</i>	<i>6,241.17</i>	<i>20,786.89</i>
<i>Loans, public service enterprises</i>	<i>11,826.25</i>	<i>765.00</i>	<i>3,100.79</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>299,377.40</b>	<b>141,566.27</b>	<b>99,172.14</b>	<b>83,087.24</b>
<i>Departmental</i>	<i>221,277.66</i>	<i>113,374.04</i>	<i>69,226.30</i>	<i>83,087.24</i>
General government	1,053.50	—	325.15	—
Protection of persons and property	2,537.79	—	2,382.75	—
Health and sanitation	28,152.85	2,828.13	3,782.82	2,131.98
Highways	24,100.79	87,953.31	50,282.75	70,810.50
Charities	—	—	—	1,934.79
Schools	162,740.52	619.19	1,588.20	427.80
Libraries	—	—	—	—
Recreation	2,692.21	21,971.41	10,435.96	—
Unclassified	—	—	428.67	7,782.17
<i>Public service enterprises</i>	<i>78,099.74</i>	<i>24,192.00</i>	<i>29,945.84</i>	—
Electric light	53,872.49	—	—	—
Water	24,227.25	24,192.00	3,714.54	—
All other	—	—	26,231.30	—
<i>Cemeteries</i>	—	4,000.23	—	—
<b>Municipal indebtedness</b>	<b>943,951.57</b>	<b>706,677.16</b>	<b>375,500.00</b>	<b>306,500.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>143,951.57</i>	<i>106,677.16</i>	<i>25,500.00</i>	<i>88,500.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>800,000.00</i>	<i>600,000.00</i>	<i>350,000.00</i>	<i>218,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>13,513.21</b>	<b>8,459.90</b>	<b>70.80</b>	<b>1,414.20</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>13,513.21</i>	<i>8,459.90</i>	<i>70.80</i>	<i>1,414.20</i>
<b>Refunds</b>	<b>26,066.58</b>	<b>4,142.09</b>	<b>1,531.57</b>	<b>1,012.18</b>
<b>Agency, trust, and investment</b>	<b>95,175.28</b>	<b>139,521.46</b>	<b>88,252.73</b>	<b>50,271.09</b>
<i>Taxes and licenses for State</i>	<i>53,711.92</i>	<i>44,566.81</i>	<i>36,600.00</i>	<i>16,916.00</i>
<i>Taxes for county</i>	<i>37,316.45</i>	<i>42,132.67</i>	<i>41,713.95</i>	<i>25,240.26</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,750.31</i>	<i>51,078.38</i>	<i>7,541.98</i>	<i>6,880.03</i>
<i>All other</i>	<i>2,396.60</i>	<i>1,743.60</i>	<i>2,396.80</i>	<i>1,234.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$1,064,024.44	\$761,913.21	\$702,512.99	\$408,046.45
Permanent debt (except from sinking funds)	143,951.57	106,677.16	25,500.00	88,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	299,377.40	141,566.27	99,172.14	83,087.24
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	800,000.00	600,000.00	350,000.00	218,000.00
Transfers (except to sinking funds) and refunds	39,579.79	12,601.99	1,602.37	2,426.38
Agency, trust, and investment	95,175.28	139,521.46	88,252.73	50,271.09
<b>Total payments</b>	<b>\$2,442,108.48</b>	<b>\$1,762,280.09</b>	<b>\$1,267,040.23</b>	<b>\$850,331.16</b>
Balance on hand, including funds	71,303.67	334,429.16	68,617.20	56,786.64
<b>GRAND TOTAL</b>	<b>\$2,513,412.15</b>	<b>\$2,096,709.25</b>	<b>\$1,335,657.43</b>	<b>\$907,117.80</b>

<sup>1</sup> Includes \$52,739.19 for Plunkett Memorial Hospital.<sup>2</sup> For Plunkett Memorial Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Clinton POPULATION 12,373	Needham POPULATION 11,828	Fairhaven POPULATION 11,005	Stoneham POPULATION 10,841
<b>REVENUE.</b>	<b>\$600,632.43</b>	<b>\$905,694.56</b>	<b>\$469,550.80</b>	<b>\$630,394.44</b>
<b>General</b>	<b>504,991.38</b>	<b>739,901.09</b>	<b>412,752.70</b>	<b>510,376.22</b>
<i>Taxes</i>	<i>482,747.22</i>	<i>723,742.40</i>	<i>375,058.80</i>	<i>500,888.56</i>
Property, poll, and income	473,379.91	710,098.26	366,828.68	494,794.75
Corporation, bank, etc.	9,367.31	13,644.14	8,229.62	6,093.81
<i>Licenses and permits</i>	<i>16,484.88</i>	<i>3,508.75</i>	<i>4,764.31</i>	<i>1,160.00</i>
<i>Fines and forfeits</i>	<i>673.50</i>	<i>1,240.00</i>	<i>2,349.90</i>	<i>1,905.26</i>
<i>Grants and gifts</i>	<i>5,085.83</i>	<i>11,411.94</i>	<i>30,580.19</i>	<i>6,422.40</i>
For expenses	1,948.37	5,241.02	27,452.06	2,608.91
For outlays	3,137.46	6,170.92	3,128.13	3,813.49
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial</b>	<b>95,641.05</b>	<b>165,793.47</b>	<b>56,798.10</b>	<b>120,018.22</b>
<i>Special assessments</i>	<i>20.93</i>	<i>19,788.50</i>	<i>592.12</i>	<i>9,027.76</i>
To meet expenses	—	6,593.97	—	5,183.16
To meet outlays	20.93	13,194.53	592.12	3,844.60
<i>Privileges</i>	<i>12,921.83</i>	<i>21,887.69</i>	<i>10,409.94</i>	<i>15,144.67</i>
<i>Departmental</i>	<i>31,702.68</i>	<i>41,006.49</i>	<i>32,094.71</i>	<i>30,041.60</i>
General government	1,184.43	1,997.75	1,008.45	2,304.25
Protection of persons and property	671.30	153.61	165.81	117.63
Health and sanitation	1,605.18	1,659.96	2,277.18	2,513.86
Highways	53.62	156.40	1,898.05	100.00
Charities	23,605.17	34,896.37	20,462.86	17,958.80
Soldiers' benefits	—	562.50	635.00	1,386.50
Schools	3,850.64	1,223.48	5,621.46	2,719.79
Libraries	164.53	354.92	—	267.34
Recreation	—	—	—	—
Unclassified	567.81	1.50	25.90	12,673.43
<i>Public service enterprises</i>	<i>25,730.94</i>	<i>59,155.12</i>	<i>1,285.83</i>	<i>50,079.82</i>
Electric light	—	—	—	—
Water	25,730.94	59,155.12	—	50,053.52
All other	—	—	1,285.83	26.30
<i>Cemeteries</i>	<i>7,146.68</i>	<i>—</i>	<i>—</i>	<i>6,802.50</i>
<i>Interest</i>	<i>18,117.99</i>	<i>23,955.77</i>	<i>12,415.60</i>	<i>8,021.87</i>
On sinking funds	—	—	—	—
On trust and investment funds	675.11	2,391.69	5,971.72	464.59
All other	17,442.88	21,564.08	6,443.78	8,457.28
<b>NON-REVENUE.</b>	<b>\$596,353.93</b>	<b>\$427,221.55</b>	<b>\$403,151.77</b>	<b>\$487,962.66</b>
<b>Offsets to outlays</b>	<b>65,333.49</b>	<b>3,426.11</b>	<b>—</b>	<b>25,064.63</b>
<i>Departmental</i>	<i>65,333.49</i>	<i>2,747.32</i>	<i>—</i>	<i>24,250.21</i>
<i>Public service enterprises</i>	<i>—</i>	<i>678.79</i>	<i>—</i>	<i>805.42</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>441,900.00</b>	<b>350,000.00</b>	<b>362,517.78</b>	<b>404,738.44</b>
<i>Loans, general purposes</i>	<i>5,000.00</i>	<i>—</i>	<i>56,000.00</i>	<i>26,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>25,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>26,517.78</i>	<i>3,659.24</i>
<i>Temporary loans (including revenue loans)</i>	<i>436,900.00</i>	<i>350,000.00</i>	<i>280,000.00</i>	<i>350,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>79.20</i>
<b>Transfers</b>	<b>—</b>	<b>5.00</b>	<b>5,932.99</b>	<b>528.38</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>5.00</i>	<i>5,932.99</i>	<i>528.38</i>
<b>Refunds</b>	<b>1,730.62</b>	<b>5,091.44</b>	<b>1,067.50</b>	<b>1,403.69</b>
<b>Agency, trust, and investment</b>	<b>87,389.82</b>	<b>68,699.00</b>	<b>33,633.50</b>	<b>56,227.52</b>
<i>Taxes and licenses for State</i>	<i>18,171.70</i>	<i>35,608.96</i>	<i>17,700.00</i>	<i>22,020.00</i>
<i>Taxes for county</i>	<i>19,492.00</i>	<i>24,831.13</i>	<i>14,243.00</i>	<i>20,876.55</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>48,721.72</i>	<i>5,802.71</i>	<i>4.50</i>	<i>12,016.37</i>
<i>All other</i>	<i>1,004.40</i>	<i>2,456.20</i>	<i>1,686.00</i>	<i>1,314.60</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$665,965.92	\$909,120.67	\$469,550.80	\$655,459.07
Premiums	—	—	—	79.20
Municipal indebtedness	441,900.00	350,000.00	362,517.78	404,659.24
Transfers and refunds	1,730.62	5,096.44	7,000.49	1,932.07
Agency, trust, and investment	87,389.82	68,699.00	33,633.50	56,227.52
<b>Total receipts</b>	<b>\$1,196,986.36</b>	<b>\$1,332,916.11</b>	<b>\$872,702.57</b>	<b>\$1,118,357.10</b>
<i>Balance on hand, including funds</i>	<i>2,028.89</i>	<i>96,094.00</i>	<i>19,937.66</i>	<i>99,080.07</i>
<b>GRAND TOTAL</b>	<b>\$1,199,015.25</b>	<b>\$1,429,010.11</b>	<b>\$892,640.23</b>	<b>\$1,217,437.17</b>

<sup>1</sup> Includes \$10 from administration of trust funds.<sup>2</sup> Includes \$11,428.25 from Glover Memorial Hospital.

## Graded According to Population of 1935 — Continued.

PAYMENTS.	Clinton POPULATION 12,373	Needham POPULATION 11,828	Fairhaven POPULATION 11,005	Stoneham POPULATION 10,841
<b>Maintenance</b> . . . . .	<b>\$449,695.87</b>	<b>\$604,968.53</b>	<b>\$436,663.27</b>	<b>\$470,333.16</b>
Departmental . . . . .	416,008.00	570,004.90	436,364.03	437,560.86
General government . . . . .	28,949.90	41,546.15	26,624.84	21,631.06
Protection of persons and property . . . . .	41,499.04	82,611.87	45,973.74	60,473.20
Health and sanitation . . . . .	22,829.21	34,932.85	34,206.86	30,493.51
Highways . . . . .	40,160.97	65,139.51	40,741.57	61,854.57
Charities . . . . .	114,189.15	183,438.29	107,460.43	71,484.31
Soldiers' benefits . . . . .	12,174.11	14,285.04	9,027.68	11,264.14
Schools . . . . .	117,641.40	215,230.50	152,428.25	148,392.52
Libraries . . . . .	10,380.79	8,406.02	—	8,546.38
Recreation . . . . .	1,943.28	12,834.52	3,552.92	10,501.00
Pensions . . . . .	858.00	2,800.00	—	330.00
Unclassified . . . . .	25,382.15	8,840.15	16,257.74	12,590.17
Public service enterprises . . . . .	24,167.88	34,903.63	299.24	25,719.36
Electric light . . . . .	—	—	—	—
Water . . . . .	24,167.88	34,903.63	—	25,678.36
All other . . . . .	—	—	299.24	41.00
Cemeteries . . . . .	9,516.69	—	—	7,042.94
Administration of trust funds . . . . .	8.80	—	—	10.00
<b>Interest</b> . . . . .	<b>17,448.54</b>	<b>47,347.58</b>	<b>13,182.29</b>	<b>30,733.60</b>
Loans, general purposes . . . . .	17,448.54	46,227.68	13,182.29	14,852.16
Loans, public service enterprises . . . . .	—	1,120.00	—	15,881.44
Loans, cemeteries . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>78,811.12</b>	<b>84,565.81</b>	<b>22,694.19</b>	<b>83,311.00</b>
Departmental . . . . .	78,211.47	63,362.71	22,694.19	72,384.38
General government . . . . .	—	621.33	418.65	—
Protection of persons and property . . . . .	—	—	250.00	1,545.53
Health and sanitation . . . . .	4,552.75	14,234.45	1,400.69	4,581.43
Highways . . . . .	19,637.46	36,894.45	6,296.78	56,090.85
Charities . . . . .	—	—	458.50	86.54
Schools . . . . .	54,021.26	—	362.85	1,814.72
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	1,612.48	—	7,637.41
Unclassified . . . . .	—	—	13,506.72	627.90
Public service enterprises . . . . .	599.65	31,203.10	—	10,926.62
Electric light . . . . .	—	—	—	—
Water . . . . .	599.65	31,203.10	—	10,926.62
All other . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>524,500.56</b>	<b>500,572.96</b>	<b>363,893.39</b>	<b>503,310.85</b>
From sinking funds . . . . .	—	—	—	—
From revenue and other sources . . . . .	65,331.81	100,572.96	57,375.61	99,651.61
Bonds refunded, current year . . . . .	—	—	26,517.78	3,659.24
Temporary loans (including revenue loans) . . . . .	458,615.00	400,000.00	280,000.00	400,000.00
Warrants or orders, previous years . . . . .	553.75	—	—	—
<b>Transfers</b> . . . . .	<b>—</b>	<b>5.00</b>	<b>5,932.99</b>	<b>528.38</b>
To sinking funds from revenue . . . . .	—	—	—	—
All other . . . . .	—	5.00	5,932.99	528.38
<b>Refunds</b> . . . . .	<b>1,730.62</b>	<b>5,091.44</b>	<b>1,067.50</b>	<b>1,403.69</b>
<b>Agency, trust, and investment</b> . . . . .	<b>87,463.15</b>	<b>69,360.82</b>	<b>33,633.50</b>	<b>56,144.53</b>
Taxes and licenses for State . . . . .	18,171.70	55,608.96	17,700.00	22,020.00
Taxes for county . . . . .	19,492.00	24,831.13	14,243.00	20,876.55
Expenditures for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	48,796.85	6,492.13	4.50	11,931.58
All other . . . . .	1,002.60	2,428.60	1,686.00	1,316.40
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$467,144.41	\$652,316.11	\$449,845.56	\$501,066.76
Permanent debt (except from sinking funds) . . . . .	65,331.81	100,572.96	57,375.61	99,651.61
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	78,811.12	84,565.81	22,694.19	83,311.00
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	26,517.78	3,659.24
Temporary loans . . . . .	459,168.75	400,000.00	280,000.00	400,000.00
Transfers (except to sinking funds) and . . . . .	—	—	—	—
refunds . . . . .	1,730.62	5,096.44	7,000.49	1,932.07
Agency, trust, and investment . . . . .	87,463.15	69,360.82	33,633.50	56,144.53
<b>Total payments</b> . . . . .	<b>\$1,159,649.86</b>	<b>\$1,311,912.14</b>	<b>\$877,067.13</b>	<b>\$1,145,765.21</b>
Balance on hand, including funds . . . . .	89,365.39	117,097.97	15,573.10	71,671.96
<b>GRAND TOTAL</b> . . . . .	<b>\$1,199,015.25</b>	<b>\$1,429,010.11</b>	<b>\$892,640.23</b>	<b>\$1,217,437.17</b>

¹ Includes \$18,672.96 for Glover Memorial Hospital.



TABLE I. — Summary of Financial Transactions. Town of

RECEIPTS.	Lexington POPULATION 10,813	Athol POPULATION 10,751	Reading POPULATION 10,703	Northbridge POPULATION 10,577
<b>REVENUE.</b>	<b>\$971,096.56</b>	<b>\$550,631.33</b>	<b>\$1,065,858.59</b>	<b>\$403,380.38</b>
<b>General</b>	<b>771,115.07</b>	<b>432,682.69</b>	<b>594,428.88</b>	<b>366,819.58</b>
Taxes . . . . .	735,626.62	417,595.68	553,590.02	351,400.33
Property, poll, and income . . . . .	732,116.32	393,022.04	575,663.06	315,961.19
Corporation, bank, etc. . . . .	6,510.30	24,576.64	7,926.96	35,439.14
Licenses and permits . . . . .	3,284.63	9,443.74	686.00	4,900.00
Fines and forfeits . . . . .	1,435.90	1,840.41	1,427.00	1,252.30
Grants and gifts . . . . .	27,537.53	3,799.86	8,725.86	9,266.45
For expenses . . . . .	3,596.73	697.07	4,513.69	6,579.67
For outlays . . . . .	23,940.80	3,102.79	4,212.17	2,686.78
All other . . . . .	230.39	—	—	—
<b>Commercial</b>	<b>199,981.49</b>	<b>117,948.64</b>	<b>471,429.71</b>	<b>36,560.80</b>
Special assessments . . . . .	12,796.51	—	4,488.07	516.05
To meet expenses . . . . .	—	—	654.50	516.05
To meet outlays . . . . .	12,796.51	—	3,833.57	—
Privileges . . . . .	23,648.56	12,724.20	13,682.24	10,731.73
Departmental . . . . .	63,471.11	45,859.70	55,557.27	22,572.09
General government . . . . .	1,885.68	1,068.63	1,396.91	143.00
Protection of persons and property . . . . .	196.83	546.85	1,119.20	131.50
Health and sanitation . . . . .	6,149.01	9,889.19	9,447.99	1,117.59
Highways . . . . .	14.50	4,389.34	91.86	1,740.35
Charities . . . . .	29,698.92	25,246.59	34,277.05	18,212.19
Soldiers' benefits . . . . .	167.00	1,004.75	912.50	246.23
Schools . . . . .	23,267.35	2,493.36	7,862.96	796.69
Libraries . . . . .	646.41	334.00	430.25	—
Recreation . . . . .	—	856.99	—	10.00
Unclassified . . . . .	1,445.41	30.00	18.55	174.54
Public service enterprises . . . . .	77,812.81	48,380.75	370,693.75	—
Electric light . . . . .	—	—	318,816.29	—
Water . . . . .	77,812.81	48,014.51	51,877.46	—
All other . . . . .	—	366.24	—	—
Cemeteries . . . . .	6,726.60	4,548.10	6,696.34	144.00
Interest . . . . .	15,525.90	6,435.89	20,312.04	2,596.93
On sinking funds . . . . .	—	500.46	—	—
On trust and investment funds . . . . .	2,156.79	169.91	5,852.66	84.16
All other . . . . .	13,369.11	5,765.52	14,459.38	2,512.77
<b>NON-REVENUE.</b>	<b>\$668,387.73</b>	<b>\$282,518.63</b>	<b>\$650,433.95</b>	<b>\$283,964.62</b>
<b>Offsets to outlays</b>	<b>30,405.00</b>	<b>2,757.79</b>	<b>1,347.99</b>	<b>19,737.07</b>
Departmental . . . . .	30,405.00	150.00	913.46	19,737.07
Public service enterprises . . . . .	—	2,607.79	434.53	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>544,007.00</b>	<b>235,000.00</b>	<b>560,679.50</b>	<b>230,062.30</b>
Loans, general purposes . . . . .	—	28,000.00	58,000.00	—
Loans, public service enterprises . . . . .	20,000.00	57,000.00	62,000.00	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	524,000.00	150,000.00	440,000.00	225,000.00
Unpaid warrants or orders, current year . . . . .	—	—	—	5,045.75
Premiums . . . . .	7.00	—	679.50	16.55
<b>Transfers</b>	<b>5,666.73</b>	<b>90.23</b>	<b>49.90</b>	<b>—</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	5,666.73	90.23	49.90	—
<b>Refunds</b>	<b>6,323.20</b>	<b>1,129.79</b>	<b>2,958.06</b>	<b>374.67</b>
<b>Agency, trust, and investment</b>	<b>81,985.80</b>	<b>43,540.82</b>	<b>85,398.50</b>	<b>33,790.58</b>
Taxes and licenses for State . . . . .	32,007.00	17,960.73	24,300.00	15,552.82
Taxes for county . . . . .	30,365.89	19,276.00	23,059.10	16,632.02
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	17,623.31	4,732.49	36,337.20	367.16
All other . . . . .	1,989.60	1,571.60	1,702.20	1,178.60
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$1,001,501.56	\$553,389.12	\$1,067,206.58	\$423,117.45
Premiums . . . . .	7.00	—	679.50	16.55
Municipal indebtedness . . . . .	544,000.00	235,000.00	560,000.00	230,045.75
Transfers and refunds . . . . .	11,989.93	1,220.02	3,007.96	374.67
Agency, trust, and investment . . . . .	81,985.80	43,540.82	85,398.50	33,790.58
<b>Total receipts</b>	<b>\$1,639,484.29</b>	<b>\$833,149.96</b>	<b>\$1,716,292.54</b>	<b>\$687,345.00</b>
Balance on hand, including funds . . . . .	215,071.98	89,292.67	57,562.20	31,954.26
<b>GRAND TOTAL</b>	<b>\$1,854,556.27</b>	<b>\$922,442.63</b>	<b>\$1,773,854.74</b>	<b>\$719,299.26</b>



## Graded According to Population of 1935 — Continued.

PAYMENTS.	Lexington POPULATION 10,813	Athol POPULATION 10,751	Reading POPULATION 10,703	Northbridge POPULATION 10,577
<b>Maintenance</b>	<b>\$656,390.20</b>	<b>\$449,900.58</b>	<b>\$835,167.99</b>	<b>\$339,506.94</b>
<i>Departmental</i>	<i>608,599.54</i>	<i>414,092.22</i>	<i>552,533.81</i>	<i>338,968.70</i>
General government	55,531.88	20,005.05	34,282.45	10,725.77
Protection of persons and property	89,231.22	43,969.38	72,698.65	17,360.35
Health and sanitation	34,874.20	22,695.96	25,769.38	29,619.41
Highways	95,519.27	69,105.01	54,709.88	32,703.70
Charities	70,258.56	93,027.50	110,383.92	90,537.93
Soldiers' benefits	3,793.08	12,774.35	12,537.86	7,552.10
Schools	207,875.50	133,498.59	216,974.22	139,127.79
Libraries	16,073.49	6,052.60	7,590.45	6,499.58
Recreation	14,385.84	5,163.64	1,986.50	737.76
Pensions	2,202.81	—	—	—
Unclassified	18,853.69	7,800.14	15,600.50	4,104.31
<i>Public service enterprises</i>	<i>41,313.89</i>	<i>27,484.63</i>	<i>271,407.48</i>	<i>—</i>
Electric light	—	—	251,630.76	—
Water	41,313.89	26,835.25	19,776.72	—
All other	—	649.38	—	—
<i>Cemeteries</i>	<i>6,421.77</i>	<i>8,323.73</i>	<i>11,145.03</i>	<i>538.24</i>
<i>Administration of trust funds</i>	<i>55.00</i>	<i>—</i>	<i>81.67</i>	<i>—</i>
<b>Interest</b>	<b>42,444.55</b>	<b>11,359.98</b>	<b>17,985.55</b>	<b>13,190.09</b>
<i>Loans, general purposes</i>	<i>33,707.61</i>	<i>9,697.58</i>	<i>12,508.91</i>	<i>13,190.09</i>
<i>Loans, public service enterprises</i>	<i>8,736.94</i>	<i>1,662.40</i>	<i>5,476.64</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>153,751.33</b>	<b>30,901.41</b>	<b>106,763.80</b>	<b>75,973.06</b>
<i>Departmental</i>	<i>123,817.86</i>	<i>22,194.81</i>	<i>25,405.29</i>	<i>62,793.96</i>
General government	659.62	—	76.25	76.00
Protection of persons and property	703.02	4,967.52	2,164.65	—
Health and sanitation	32,707.07	2,846.56	3,121.70	285.61
Highways	75,329.93	9,662.96	13,494.47	37,837.84
Charities	144.00	510.27	—	3,123.35
Schools	1,183.01	—	2,804.53	21,421.16
Libraries	117.00	—	—	—
Recreation	12,974.21	4,207.50	3,743.69	—
Unclassified	—	—	—	50.00
<i>Public service enterprises</i>	<i>29,633.47</i>	<i>6,583.20</i>	<i>80,858.51</i>	<i>13,179.10</i>
Electric light	—	—	51,563.30	—
Water	29,633.47	6,583.20	29,295.21	13,179.10
All other	—	—	—	—
<i>Cemeteries</i>	<i>300.00</i>	<i>2,123.40</i>	<i>500.00</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>726,980.89</b>	<b>237,100.00</b>	<b>534,661.50</b>	<b>207,709.13</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>139,980.89</i>	<i>62,100.00</i>	<i>94,661.50</i>	<i>24,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>587,000.00</i>	<i>175,000.00</i>	<i>440,000.00</i>	<i>175,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>8,709.13</i>
<b>Transfers</b>	<b>5,666.73</b>	<b>90.23</b>	<b>49.90</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>5,666.73</i>	<i>90.23</i>	<i>49.90</i>	<i>—</i>
<b>Refunds</b>	<b>6,323.20</b>	<b>1,129.79</b>	<b>2,958.06</b>	<b>374.67</b>
<b>Agency, trust, and investment</b>	<b>81,523.15</b>	<b>44,031.56</b>	<b>76,740.77</b>	<b>33,796.10</b>
<i>Taxes and licenses for State</i>	<i>32,007.00</i>	<i>17,960.73</i>	<i>24,300.00</i>	<i>15,552.82</i>
<i>Taxes for county</i>	<i>30,365.89</i>	<i>19,276.00</i>	<i>23,059.10</i>	<i>16,692.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>17,168.86</i>	<i>5,223.23</i>	<i>27,654.87</i>	<i>378.08</i>
<i>All other</i>	<i>1,981.40</i>	<i>1,571.60</i>	<i>1,726.80</i>	<i>1,173.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$698,834.75	\$461,260.56	\$853,153.54	\$352,697.03
Permanent debt (except from sinking funds)	139,980.89	62,100.00	94,661.50	24,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	153,751.33	30,901.41	106,763.80	75,973.06
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	587,000.00	175,000.00	440,000.00	183,709.13
Transfers (except to sinking funds) and refunds	11,989.93	1,220.02	3,007.96	374.67
Agency, trust, and investment	81,523.15	44,031.56	76,740.77	33,796.10
<b>Total payments</b>	<b>\$1,673,080.05</b>	<b>\$774,513.55</b>	<b>\$1,574,327.57</b>	<b>\$670,549.99</b>
<i>Balance on hand, including funds</i>	<i>181,476.22</i>	<i>147,929.08</i>	<i>199,527.17</i>	<i>48,749.27</i>
<b>GRAND TOTAL</b>	<b>\$1,854,556.27</b>	<b>\$922,442.63</b>	<b>\$1,773,854.74</b>	<b>\$719,299.26</b>

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Andover POPULATION 10,542	Amesbury POPULATION 10,514	Easthampton POPULATION 10,486	Swampscott POPULATION 10,480
<b>REVENUE.</b>	<b>\$611,570.63</b>	<b>\$509,249.01</b>	<b>\$543,209.15</b>	<b>\$845,387.25</b>
<b>General</b>	<b>511,555.37</b>	<b>374,380.42</b>	<b>456,633.54</b>	<b>709,587.56</b>
Taxes . . . . .	497,690.87	345,919.44	437,876.87	696,619.59
Property, poll, and income . . . . .	462,532.52	335,711.72	413,823.89	687,998.18
Corporation, bank, etc. . . . .	35,158.35	10,207.72	24,052.68	8,621.41
Licenses and permits . . . . .	4,279.86	7,599.84	9,629.44	8,804.18
Fines and forfeits . . . . .	2,323.00	1,139.50	1,279.15	375.20
Grants and gifts . . . . .	7,261.64	19,722.14	7,848.38	8,788.59
For expenses . . . . .	2,668.12	3,975.04	4,042.60	2,392.32
For outlays . . . . .	4,593.52	15,747.10	3,805.78	6,396.27
All other . . . . .	—	—	—	—
<b>Commercial</b>	<b>100,015.26</b>	<b>134,868.59</b>	<b>86,575.61</b>	<b>135,799.69</b>
Special assessments . . . . .	1,228.29	1,423.76	3,140.43	8,307.87
To meet expenses . . . . .	1,228.29	1,423.76	—	1,963.25
To meet outlays . . . . .	—	—	3,140.43	6,344.62
Privileges . . . . .	19,165.50	11,053.46	11,579.34	28,360.07
Departmental . . . . .	16,699.14	70,135.86	35,505.69	14,295.08
General government . . . . .	478.45	312.95	4,520.52	577.96
Protection of persons and property . . . . .	301.68	2,606.19	315.53	167.48
Health and sanitation . . . . .	623.57	1,332.13	2,859.26	755.43
Highways . . . . .	864.63	1,369.66	325.09	385.00
Charities . . . . .	10,916.46	147,028.53	22,704.71	9,319.42
Soldiers' benefits . . . . .	120.00	1,579.90	344.00	409.25
Schools . . . . .	1,678.81	15,611.86	3,896.86	1,485.32
Libraries . . . . .	386.79	190.64	—	450.92
Recreation . . . . .	—	—	533.72	718.30
Unclassified . . . . .	328.75	104.00	6.00	26.00
Public service enterprises . . . . .	46,602.27	42,941.23	25,746.61	69,252.73
Electric light . . . . .	—	—	—	—
Water . . . . .	45,570.77	42,941.23	25,746.61	69,252.73
All other . . . . .	31.50	—	—	—
Cemeteries . . . . .	3,526.78	1,510.56	2,546.98	5,073.00
Interest . . . . .	14,793.28	7,803.72	8,056.66	10,510.94
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	7,112.87	1,661.97	506.78	1,459.10
All other . . . . .	7,680.41	6,141.75	7,549.78	9,051.84
<b>NON-REVENUE.</b>	<b>\$263,231.84</b>	<b>\$468,596.28</b>	<b>\$424,651.95</b>	<b>\$477,867.12</b>
<b>Offsets to outlays</b>	<b>5,948.23</b>	<b>16,344.57</b>	<b>4,276.94</b>	<b>9,674.23</b>
Departmental . . . . .	4,799.44	16,344.57	4,276.94	9,607.28
Public service enterprises . . . . .	1,148.79	—	—	66.95
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>156,400.00</b>	<b>408,355.16</b>	<b>358,146.04</b>	<b>350,004.00</b>
Loans, general purposes . . . . .	300.00	700.00	39,000.00	—
Loans, public service enterprises . . . . .	—	46,000.00	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	19,064.23	9,146.04	—
Temporary loans (including revenue loans) . . . . .	156,100.00	342,500.00	310,000.00	350,000.00
Unpaid warrants or orders, current year . . . . .	—	90.93	—	4.00
Premiums . . . . .	—	—	—	—
<b>Transfers</b>	<b>8,500.95</b>	<b>1,921.62</b>	<b>644.09</b>	<b>23,324.75</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	8,500.95	1,921.62	644.09	23,324.75
<b>Refunds</b>	<b>927.84</b>	<b>3,904.56</b>	<b>1,539.34</b>	<b>3,365.68</b>
<b>Agency, trust, and investment</b>	<b>91,454.82</b>	<b>38,070.37</b>	<b>60,045.54</b>	<b>91,498.46</b>
Taxes and licenses for State . . . . .	26,604.97	15,400.00	16,187.11	36,968.27
Taxes for county . . . . .	25,412.74	14,768.16	28,867.77	35,386.04
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	38,041.31	6,875.01	13,684.86	17,893.75
All other . . . . .	1,395.80	1,027.20	1,305.80	1,250.40
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$617,518.86	\$525,593.58	\$547,486.09	\$855,061.48
Premiums . . . . .	—	90.93	—	4.00
Municipal indebtedness . . . . .	156,400.00	408,264.23	358,146.04	350,000.00
Transfers and refunds . . . . .	9,428.79	5,826.18	2,183.43	26,690.43
Agency, trust, and investment . . . . .	91,454.82	38,070.37	60,045.54	91,498.46
<b>Total receipts</b>	<b>\$874,802.47</b>	<b>\$977,845.29</b>	<b>\$967,861.10</b>	<b>\$1,323,254.37</b>
Balance on hand, including funds . . . . .	339,073.23	39,671.23	44,512.48	123,700.95
<b>GRAND TOTAL</b>	<b>\$1,213,875.70</b>	<b>\$1,017,516.52</b>	<b>\$1,012,373.58</b>	<b>\$1,446,955.32</b>

<sup>1</sup> Includes \$27,824.35 from Amesbury Hospital.

## Graded According to Population of 1935 — Continued.

PAYMENTS.	Andover POPULATION 10,542	Amesbury POPULATION 10,514	Easthampton POPULATION 10,486	Swampscott POPULATION 10,480
<b>Maintenance</b>	<b>\$474,601.30</b>	<b>\$395,692.43</b>	<b>\$414,806.78</b>	<b>\$587,840.30</b>
<i>Departmental</i>	<i>443,774.03</i>	<i>370,952.30</i>	<i>392,987.65</i>	<i>551,510.70</i>
General government	26,392.50	18,872.27	23,910.28	37,541.59
Protection of persons and property	63,247.12	38,404.00	37,088.89	98,830.80
Health and sanitation	18,308.94	12,388.77	26,977.99	38,863.98
Highways	113,051.31	45,756.41	41,189.61	99,174.62
Charities	38,116.69	124,388.15	118,709.51	37,199.50
Soldiers' benefits	1,409.76	8,357.25	15,872.73	12,951.43
Schools	155,136.40	106,526.87	115,756.21	185,130.29
Libraries	12,620.04	6,261.71	5,220.34	11,472.57
Recreation	6,683.39	1,226.70	3,047.38	16,926.79
Pensions	—	—	—	3,786.63
Unclassified	8,807.88	8,770.17	5,214.71	9,632.50
<i>Public service enterprises</i>	<i>23,284.47</i>	<i>22,294.27</i>	<i>17,102.16</i>	<i>30,659.12</i>
Electric light	—	—	—	—
Water	23,185.97	22,294.27	17,102.16	30,659.12
All other	98.50	—	—	—
<i>Cemeteries</i>	<i>7,453.64</i>	<i>2,445.86</i>	<i>4,328.25</i>	<i>5,620.48</i>
<i>Administration of trust funds</i>	<i>89.16</i>	<i>—</i>	<i>388.72</i>	<i>50.00</i>
<b>Interest</b>	<b>16,214.17</b>	<b>9,846.27</b>	<b>4,002.28</b>	<b>45,415.02</b>
<i>Loans, general purposes</i>	<i>15,994.17</i>	<i>6,446.27</i>	<i>4,002.28</i>	<i>25,873.89</i>
<i>Loans, public service enterprises</i>	<i>220.00</i>	<i>3,400.00</i>	<i>—</i>	<i>19,541.13</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>337,170.48</b>	<b>54,220.73</b>	<b>41,716.29</b>	<b>80,918.00</b>
<i>Departmental</i>	<i>304,932.11</i>	<i>49,593.07</i>	<i>38,464.89</i>	<i>65,637.34</i>
General government	839.00	—	139.29	—
Protection of persons and property	3,460.27	1,698.48	406.03	12,071.81
Health and sanitation	47,008.20	43,178.82	10,441.36	12,251.65
Highways	—	3,055.91	22,845.87	16,606.62
Charities	252,119.24	1,176.66	3,436.04	—
Schools	—	—	—	10,420.01
Libraries	—	—	—	—
Recreation	1,495.40	483.20	1,196.30	9,887.95
Unclassified	—	—	—	4,399.30
<i>Public service enterprises</i>	<i>31,154.04</i>	<i>2,883.86</i>	<i>2,255.93</i>	<i>745.79</i>
Electric light	—	—	—	—
Water	31,154.04	2,883.86	2,255.93	745.79
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,094.33</i>	<i>1,743.80</i>	<i>995.47</i>	<i>14,534.87</i>
<b>Municipal indebtedness</b>	<b>191,400.00</b>	<b>373,773.51</b>	<b>402,425.33</b>	<b>461,665.04</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>40,300.00</i>	<i>62,709.28</i>	<i>53,279.29</i>	<i>61,665.04</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>19,064.23</i>	<i>9,146.04</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>151,100.00</i>	<i>292,000.00</i>	<i>340,000.00</i>	<i>400,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>8,500.95</b>	<b>1,921.62</b>	<b>644.09</b>	<b>23,324.75</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>8,500.95</i>	<i>1,921.62</i>	<i>644.09</i>	<i>23,324.75</i>
<b>Refunds</b>	<b>927.84</b>	<b>3,904.56</b>	<b>1,539.34</b>	<b>3,365.68</b>
<b>Agency, trust, and investment</b>	<b>86,442.07</b>	<b>38,302.01</b>	<b>60,088.57</b>	<b>80,457.33</b>
<i>Taxes and licenses for State</i>	<i>26,604.97</i>	<i>15,400.00</i>	<i>16,187.11</i>	<i>36,968.27</i>
<i>Taxes for county</i>	<i>25,412.74</i>	<i>14,768.16</i>	<i>28,867.77</i>	<i>35,386.04</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>33,032.16</i>	<i>7,134.25</i>	<i>13,700.89</i>	<i>6,868.22</i>
<i>All other</i>	<i>1,392.20</i>	<i>999.60</i>	<i>1,332.80</i>	<i>1,234.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$490,815.47	\$405,538.70	\$418,809.06	\$633,255.32
Permanent debt (except from sinking funds)	40,300.00	62,709.28	53,279.29	61,665.04
Sinking fund requirements from revenue	—	—	—	—
Outlays	337,170.48	54,220.73	41,716.29	80,918.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	19,064.23	9,146.04	—
Temporary loans	151,100.00	292,000.00	340,000.00	400,000.00
Transfers (except to sinking funds) and refunds	9,428.79	5,826.18	2,183.43	26,690.43
Agency, trust, and investment	86,442.07	38,302.01	60,088.57	80,457.33
<b>Total payments</b>	<b>\$1,115,256.81</b>	<b>\$877,661.13</b>	<b>\$925,222.68</b>	<b>\$1,282,986.12</b>
Balance on hand, including funds	98,618.89	139,855.39	87,150.90	163,969.20
<b>GRAND TOTAL</b>	<b>\$1,213,875.70</b>	<b>\$1,017,516.52</b>	<b>\$1,012,373.58</b>	<b>\$1,446,955.32</b>

<sup>1</sup> Includes \$38,431.25 for Amesbury Hospital.<sup>2</sup> For Amesbury Hospital.



TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	North Attleborough POPULATION 10,202	Marblehead POPULATION 10,173	Palmer POPULATION 9,437	Dartmouth POPULATION 9,424
<b>REVENUE.</b>	<b>\$588,113.99</b>	<b>\$1,013,078.59</b>	<b>\$423,567.23</b>	<b>\$464,731.20</b>
<b>General</b>	<b>348,298.62</b>	<b>647,608.27</b>	<b>380,556.94</b>	<b>399,414.59</b>
<i>Taxes</i>	<i>332,788.95</i>	<i>634,832.07</i>	<i>361,566.13</i>	<i>384,832.23</i>
Property, poll, and income	322,804.15	628,881.26	342,886.36	381,530.46
Corporation, bank, etc.	9,984.80	5,950.81	18,679.77	3,301.77
<i>Licenses and permits</i>	<i>9,476.97</i>	<i>6,659.60</i>	<i>7,333.31</i>	<i>4,935.00</i>
<i>Fines and forfeits</i>	<i>1,753.00</i>	<i>90.40</i>	<i>4,552.95</i>	<i>1,145.90</i>
<i>Grants and gifts</i>	<i>4,279.70</i>	<i>7,026.30</i>	<i>7,104.65</i>	<i>8,484.68</i>
For expenses	1,488.92	2,034.10	1,816.45	5,451.12
For outlays	2,790.78	4,992.20	5,288.10	3,033.46
All other	—	—	—	16.88
<b>Commercial</b>	<b>239,815.37</b>	<b>365,470.32</b>	<b>43,010.29</b>	<b>65,316.61</b>
<i>Special assessments</i>	<i>—</i>	<i>35,770.64</i>	<i>250.00</i>	<i>—</i>
To meet expenses	—	21,966.20	—	—
To meet outlays	—	13,804.44	250.00	—
<i>Privileges</i>	<i>12,732.35</i>	<i>23,720.97</i>	<i>11,251.38</i>	<i>12,699.92</i>
<i>Departmental</i>	<i>28,714.95</i>	<i>38,278.10</i>	<i>21,309.36</i>	<i>23,771.48</i>
General government	71.66	1,413.65	127.75	1,130.58
Protection of persons and property	331.94	803.64	169.50	1,383.55
Health and sanitation	11,645.39	2,422.85	871.71	3,672.91
Highways	—	177.10	677.61	98.58
Charities	15,277.17	29,895.51	12,504.30	17,043.74
Soldiers' benefits	537.76	2,188.35	257.25	363.50
Schools	307.59	811.33	6,697.09	—
Libraries	127.58	460.64	—	78.62
Recreation	260.30	105.03	—	—
Unclassified	155.56	—	4.15	—
<i>Public service enterprises</i>	<i>190,614.41</i>	<i>249,938.63</i>	<i>—</i>	<i>23,665.59</i>
Electric light	158,402.03	176,496.36	—	23,665.59
Water	32,242.38	73,442.27	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>2,630.00</i>	<i>4,157.71</i>	<i>—</i>
<i>Interest</i>	<i>7,723.66</i>	<i>15,131.98</i>	<i>6,041.84</i>	<i>5,179.62</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,034.06	4,249.09	54.02	111.88
All other	6,689.60	10,882.89	5,987.82	5,067.74
<b>NON-REVENUE.</b>	<b>\$305,733.17</b>	<b>\$712,155.84</b>	<b>\$298,086.18</b>	<b>\$273,874.22</b>
<b>Offsets to outlays</b>	<b>513.00</b>	<b>13,903.98</b>	<b>14,862.72</b>	<b>9,996.48</b>
<i>Departmental</i>	<i>513.00</i>	<i>13,277.89</i>	<i>14,862.72</i>	<i>9,996.48</i>
<i>Public service enterprises</i>	<i>—</i>	<i>626.09</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>250,000.00</b>	<b>590,569.75</b>	<b>250,000.00</b>	<b>216,007.20</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>290,000.00</i>	<i>—</i>	<i>21,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>15,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>250,000.00</i>	<i>300,000.00</i>	<i>250,000.00</i>	<i>180,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>569.75</i>	<i>—</i>	<i>7.20</i>
<b>Transfers</b>	<b>4,068.70</b>	<b>8,764.10</b>	<b>54.02</b>	<b>2,569.44</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	4,068.70	8,764.10	54.02	2,569.44
<b>Refunds</b>	<b>1,106.59</b>	<b>5,328.68</b>	<b>1,289.41</b>	<b>1,346.07</b>
<b>Agency, trust, and investment</b>	<b>50,044.88</b>	<b>93,589.33</b>	<b>31,880.03</b>	<b>43,955.03</b>
<i>Taxes and licenses for State</i>	<i>16,100.00</i>	<i>28,800.00</i>	<i>13,220.00</i>	<i>17,517.00</i>
<i>Taxes for county</i>	<i>12,955.60</i>	<i>27,618.38</i>	<i>13,597.45</i>	<i>14,082.06</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>19,550.98</i>	<i>35,855.81</i>	<i>3,920.18</i>	<i>337.65</i>
All other	1,438.40	1,315.14	1,142.40	12,018.32
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$588,626.99	\$1,026,982.57	\$438,429.95	\$474,727.68
Premiums	—	569.75	—	7.20
Municipal indebtedness	250,000.00	590,000.00	250,000.00	216,000.00
Transfers and refunds	5,175.29	14,092.78	1,343.43	3,915.51
Agency, trust, and investment	50,044.88	93,589.33	31,880.03	43,955.03
<b>Total receipts</b>	<b>\$893,847.16</b>	<b>\$1,725,234.43</b>	<b>\$721,653.41</b>	<b>\$738,605.42</b>
Balance on hand, including funds	44,804.51	40,456.54	78,818.81	27,336.86
<b>GRAND TOTAL</b>	<b>\$938,651.67</b>	<b>\$1,765,690.97</b>	<b>\$800,472.22</b>	<b>\$765,942.28</b>

<sup>1</sup> Includes \$5.56 from administration of trust funds.<sup>2</sup> Includes \$11,040.37 from Mary A. Alley Hospital.



## Graded According to Population of 1935 — Continued.

PAYMENTS.	North Attleborough POPULATION 10,202	Marblehead POPULATION 10,173	Palmer POPULATION 9,437	Dartmouth POPULATION 9,424
<b>Maintenance</b>	<b>\$482,745.27</b>	<b>\$703,140.17</b>	<b>\$316,801.50</b>	<b>\$374,906.11</b>
<i>Departmental</i>	<i>323,221.12</i>	<i>510,076.31</i>	<i>311,551.77</i>	<i>352,540.78</i>
General government	18,564.88	41,931.05	18,779.01	23,871.54
Protection of persons and property	52,736.84	67,463.94	19,840.52	22,006.22
Health and sanitation	24,212.02	34,304.68	14,522.65	24,082.82
Highways	48,469.32	66,029.98	40,341.95	56,600.90
Charities	59,894.65	104,307.30	41,318.75	70,390.87
Soldiers' benefits	6,203.11	18,273.79	10,313.92	5,823.63
Schools	101,910.50	151,779.61	153,805.98	141,316.15
Libraries	6,535.45	7,414.88	3,659.77	3,438.65
Recreation	1,074.66	7,471.07	190.10	175.32
Pensions	—	800.01	—	—
Unclassified	3,619.69	10,300.00	8,779.12	4,834.68
<i>Public service enterprises</i>	<i>159,518.59</i>	<i>185,498.41</i>	—	<i>22,365.33</i>
Electric light	132,911.77	131,821.24	—	—
Water	26,606.82	53,677.17	—	22,365.33
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>7,559.45</i>	<i>5,249.73</i>	—
<i>Administration of trust funds</i>	<i>5.56</i>	<i>6.00</i>	—	—
<b>Interest</b>	<b>5,378.42</b>	<b>29,971.75</b>	<b>5,811.52</b>	<b>18,231.97</b>
<i>Loans, general purposes</i>	<i>4,373.42</i>	<i>23,620.50</i>	<i>5,761.52</i>	<i>10,024.47</i>
<i>Loans, public service enterprises</i>	<i>1,005.00</i>	<i>6,351.25</i>	—	<i>8,207.50</i>
<i>Loans, cemeteries</i>	—	—	<i>50.00</i>	—
<b>Outlays</b>	<b>29,946.65</b>	<b>213,029.58</b>	<b>49,582.66</b>	<b>42,421.41</b>
<i>Departmental</i>	<i>29,512.03</i>	<i>191,896.43</i>	<i>48,322.09</i>	<i>34,079.55</i>
General government	—	—	—	2,661.79
Protection of persons and property	341.04	629.00	107.06	769.32
Health and sanitation	19,972.98	43,381.59	7,418.82	4,307.58
Highways	4,586.10	140,359.18	33,063.05	22,066.44
Charities	—	—	858.33	—
Schools	1,413.00	5,121.05	—	2,833.35
Libraries	—	—	—	—
Recreation	3,198.91	2,404.61	6,874.83	1,441.07
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>434.62</i>	<i>16,424.39</i>	—	<i>8,341.86</i>
Electric light	434.62	8,932.40	—	—
Water	—	7,491.99	—	8,341.86
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>4,709.76</i>	<i>1,260.57</i>	—
<b>Municipal indebtedness</b>	<b>278,000.00</b>	<b>375,000.00</b>	<b>293,500.00</b>	<b>230,625.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>28,000.00</i>	<i>75,000.00</i>	<i>18,500.00</i>	<i>50,625.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>250,000.00</i>	<i>300,000.00</i>	<i>275,000.00</i>	<i>180,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>4,068.70</b>	<b>8,764.10</b>	<b>54.02</b>	<b>2,569.44</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>4,068.70</i>	<i>8,764.10</i>	<i>54.02</i>	<i>2,569.44</i>
<b>Funds</b>	<b>1,106.59</b>	<b>5,328.68</b>	<b>1,289.41</b>	<b>1,346.07</b>
<b>Agency, trust, and investment</b>	<b>46,502.77</b>	<b>89,800.16</b>	<b>31,377.62</b>	<b>46,648.95</b>
<i>Taxes and licenses for State</i>	<i>16,100.00</i>	<i>28,800.00</i>	<i>13,220.00</i>	<i>17,517.00</i>
<i>Taxes for county</i>	<i>12,955.50</i>	<i>27,618.38</i>	<i>13,597.45</i>	<i>14,082.06</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>16,008.87</i>	<i>32,064.84</i>	<i>3,544.97</i>	<i>3,018.97</i>
<i>All other</i>	<i>1,438.40</i>	<i>1,316.94</i>	<i>1,015.20</i>	<i>12,030.92</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$488,123.69	\$733,111.92	\$322,613.02	\$393,138.08
Permanent debt (except from sinking funds)	28,000.00	75,000.00	18,500.00	50,625.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	29,946.65	213,029.58	49,582.66	42,421.41
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	250,000.00	300,000.00	275,000.00	180,000.00
Transfers (except to sinking funds) and refunds	5,175.29	14,092.78	1,343.43	3,915.51
Agency, trust, and investment	46,502.77	89,800.16	31,377.62	46,648.95
<b>Total payments</b>	<b>\$847,748.40</b>	<b>\$1,425,034.44</b>	<b>\$698,416.73</b>	<b>\$716,748.95</b>
Balance on hand, including funds	90,903.27	340,656.53	102,055.49	49,193.33
<b>GRAND TOTAL</b>	<b>\$938,651.67</b>	<b>\$1,765,690.97</b>	<b>\$800,472.22</b>	<b>\$765,942.28</b>

Includes \$22,246.36 for Mary A. Alley Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Bridgewater POPULATION 9,201	Middle- borough POPULATION 8,865	Ludlow POPULATION 8,569	Hudson POPULATION 8,495
<b>REVENUE.</b>	<b>\$320,381.96</b>	<b>\$613,872.94</b>	<b>\$446,053.20</b>	<b>\$605,186.97</b>
<b>General</b>	<b>254,859.04</b>	<b>351,712.58</b>	<b>415,273.64</b>	<b>358,032.77</b>
Taxes . . . . .	244,255.53	315,739.42	401,810.65	341,329.45
Property, poll, and income . . . . .	236,493.69	311,148.65	400,837.76	329,243.77
Corporation, bank, etc. . . . .	7,761.84	4,590.77	952.89	12,083.68
Licenses and permits . . . . .	6,453.34	9,093.75	6,556.92	11,722.50
Fines and forfeits . . . . .	1,248.08	1,676.00	1,739.00	780.98
Grants and gifts . . . . .	2,902.09	25,078.02	5,167.07	4,164.06
For expenses . . . . .	1,272.69	5,924.66	2,965.65	2,170.65
For outlays . . . . .	1,629.40	19,153.36	2,201.42	1,993.41
All other . . . . .	—	125.39	—	35.78
<b>Commercial</b>	<b>65,522.92</b>	<b>262,160.36</b>	<b>30,779.56</b>	<b>247,154.20</b>
Special assessments . . . . .	313.22	—	1,220.23	220.94
To meet expenses . . . . .	313.22	—	—	220.94
To meet outlays . . . . .	—	—	1,220.23	—
Privileges . . . . .	10,186.95	14,650.99	8,820.33	7,943.71
Departmental . . . . .	13,014.13	58,752.84	15,517.02	53,689.88
General government . . . . .	931.30	1,883.49	281.66	449.00
Protection of persons and property . . . . .	211.23	1,404.77	107.02	143.55
Health and sanitation . . . . .	885.14	2,139.68	1,429.45	17,176.52
Highways . . . . .	43.29	67.06	231.94	1,709.15
Charities . . . . .	6,783.72	35,970.80	8,271.03	25,947.09
Soldiers' benefits . . . . .	452.79	510.24	180.00	1,373.00
Schools . . . . .	3,442.03	15,960.38	4,650.62	6,854.26
Libraries . . . . .	264.63	621.02	128.93	1.08
Recreation . . . . .	—	131.75	222.75	—
Unclassified . . . . .	—	63.65	13.62	36.23
Public service enterprises	37,268.84	181,271.77	—	176,457.57
Electric light . . . . .	—	154,817.04	—	144,386.66
Water . . . . .	37,268.84	26,454.73	—	32,070.91
All other . . . . .	—	—	752.00	930.00
Cemeteries . . . . .	—	—	4,469.98	7,912.10
Interest . . . . .	4,739.78	7,484.76	—	—
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	1,062.46	831.52	103.15	648.29
All other . . . . .	3,677.32	6,653.24	4,366.83	7,263.81
<b>NON-REVENUE.</b>	<b>\$305,274.25</b>	<b>\$180,741.09</b>	<b>\$372,425.14</b>	<b>\$165,251.64</b>
<b>Offsets to outlays</b>	<b>28,407.06</b>	<b>214.10</b>	<b>11,100.00</b>	<b>20,933.07</b>
Departmental . . . . .	28,407.06	—	11,100.00	20,933.07
Public service enterprises . . . . .	—	214.10	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>252,500.00</b>	<b>139,573.47</b>	<b>330,000.00</b>	<b>115,001.00</b>
Loans, general purposes . . . . .	7,500.00	39,500.00	—	—
Loans, public service enterprises . . . . .	—	—	—	5,000.00
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans)	245,000.00	100,000.00	330,000.00	110,000.00
Unpaid warrants or orders, current year . . . . .	—	73.47	—	1.00
Premiums . . . . .	—	—	—	—
<b>Transfers</b>	<b>1,491.41</b>	<b>594.63</b>	<b>342.00</b>	<b>174.00</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	1,491.41	594.63	342.00	174.00
<b>Refunds</b>	<b>1,040.57</b>	<b>2,032.76</b>	<b>2,984.25</b>	<b>614.64</b>
<b>Agency, trust, and investment</b>	<b>21,835.21</b>	<b>38,326.13</b>	<b>27,998.89</b>	<b>28,528.93</b>
Taxes and licenses for State . . . . .	9,400.00	14,400.00	12,750.83	11,500.00
Taxes for county . . . . .	10,713.42	16,412.04	13,082.39	10,912.74
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	642.19	5,610.71	1,477.67	4,966.79
All other . . . . .	1,079.60	1,903.38	688.00	1,149.40
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$348,789.02	\$614,087.04	\$457,153.20	\$626,120.04
Premiums . . . . .	—	73.47	—	1.00
Municipal indebtedness . . . . .	252,500.00	139,500.00	330,000.00	115,000.00
Transfers and refunds . . . . .	2,531.98	2,627.39	3,326.25	788.64
Agency, trust, and investment . . . . .	21,835.21	38,326.13	27,998.89	28,528.93
<b>Total receipts</b>	<b>\$625,656.21</b>	<b>\$794,614.03</b>	<b>\$818,478.34</b>	<b>\$770,438.61</b>
Balance on hand, including funds . . . . .	43,046.22	72,367.56	29,155.49	87,151.95
<b>GRAND TOTAL</b>	<b>\$668,702.43</b>	<b>\$866,981.59</b>	<b>\$847,633.83</b>	<b>\$857,590.56</b>

<sup>1</sup> Includes \$35,371.79 from gas.

## Graded According to Population of 1935 — Continued.

PAYMENTS.	Bridgewater POPULATION 9,201	Middle- borough POPULATION 8,865	Ludlow POPULATION 8,569	Hudson POPULATION 8,495
<b>Maintenance</b> . . . . .	<b>\$255,831.90</b>	<b>\$496,986.88</b>	<b>\$378,884.63</b>	<b>\$444,243.43</b>
<i>Departmental</i> . . . . .	<i>246,231.06</i>	<i>368,844.34</i>	<i>377,860.67</i>	<i>339,843.01</i>
General government . . . . .	12,047.63	19,819.55	24,580.97	17,166.12
Protection of persons and property . . . . .	26,979.26	48,022.91	33,048.13	36,301.57
Health and sanitation . . . . .	9,724.92	18,819.58	28,710.28	17,143.27
Highways . . . . .	22,707.04	40,153.20	52,692.84	48,489.36
Charities . . . . .	42,857.97	94,061.52	66,065.08	84,556.45
Soldiers' benefits . . . . .	4,043.64	7,780.01	10,916.18	12,719.55
Schools . . . . .	118,208.38	128,491.44	153,986.51	93,493.42
Libraries . . . . .	4,796.38	8,045.26	4,619.97	5,337.72
Recreation . . . . .	282.80	1,153.53	981.69	1,036.21
Pensions . . . . .	750.00	—	—	2,045.00
Unclassified . . . . .	3,833.04	2,497.34	2,259.02	21,554.34
<i>Public service enterprises</i> . . . . .	<i>9,600.84</i>	<i>128,142.54</i>	—	<i>102,609.66</i>
Electric light . . . . .	—	<sup>1</sup> 110,413.55	—	85,418.58
Water . . . . .	9,600.84	17,681.16	—	17,191.08
All other . . . . .	—	47.83	—	—
<i>Cemeteries</i> . . . . .	—	—	<i>1,023.96</i>	<i>1,790.76</i>
<i>Administration of trust funds</i> . . . . .	—	—	—	—
<b>Interest</b> . . . . .	<b>16,462.37</b>	<b>5,098.50</b>	<b>10,631.88</b>	<b>12,659.16</b>
<i>Loans, general purposes</i> . . . . .	<i>2,003.62</i>	<i>3,423.50</i>	<i>10,631.88</i>	<i>8,206.91</i>
<i>Loans, public service enterprises</i> . . . . .	<i>14,458.75</i>	<i>1,675.00</i>	—	<i>4,452.25</i>
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>52,391.63</b>	<b>52,621.79</b>	<b>35,074.73</b>	<b>59,324.46</b>
<i>Departmental</i> . . . . .	<i>52,391.63</i>	<i>38,499.77</i>	<i>34,860.08</i>	<i>35,344.57</i>
General government . . . . .	44.10	—	103.62	—
Protection of persons and property . . . . .	3,152.28	19,176.80	1,197.94	—
Health and sanitation . . . . .	—	—	4,295.73	3,340.11
Highways . . . . .	47,642.58	6,739.73	19,359.57	32,004.46
Charities . . . . .	—	—	—	—
Schools . . . . .	—	397.28	1,587.19	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	1,552.67	12,185.96	8,316.03	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	<i>14,122.02</i>	—	<i>23,979.89</i>
Electric light . . . . .	—	<sup>2</sup> 11,660.94	—	18,077.29
Water . . . . .	—	2,461.08	—	5,902.60
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	<i>214.65</i>	—
<b>Municipal indebtedness</b> . . . . .	<b>277,200.00</b>	<b>124,000.00</b>	<b>347,000.00</b>	<b>189,400.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	<i>52,200.00</i>	<i>24,000.00</i>	<i>17,000.00</i>	<i>49,400.00</i>
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>245,000.00</i>	<i>100,000.00</i>	<i>330,000.00</i>	<i>140,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>1,491.41</b>	<b>594.63</b>	<b>342.00</b>	<b>174.00</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	<i>1,491.41</i>	<i>594.63</i>	<i>342.00</i>	<i>174.00</i>
<b>Refunds</b> . . . . .	<b>1,040.57</b>	<b>2,032.76</b>	<b>2,984.25</b>	<b>614.64</b>
<b>Agency, trust, and investment</b> . . . . .	<b>21,840.01</b>	<b>38,425.24</b>	<b>27,762.09</b>	<b>28,549.55</b>
<i>Taxes and licenses for State</i> . . . . .	<i>9,400.00</i>	<i>14,400.00</i>	<i>12,750.83</i>	<i>11,500.00</i>
<i>Taxes for county</i> . . . . .	<i>10,713.42</i>	<i>16,412.04</i>	<i>13,082.39</i>	<i>10,912.74</i>
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	<i>646.99</i>	<i>5,720.62</i>	<i>1,238.82</i>	<i>4,989.21</i>
<i>All other</i> . . . . .	<i>1,079.60</i>	<i>1,892.58</i>	<i>690.05</i>	<i>1,147.60</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$272,294.27	\$502,085.38	\$389,516.51	\$456,902.59
Permanent debt (except from sinking funds) . . . . .	32,200.00	24,000.00	17,000.00	49,400.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	52,391.63	52,621.79	35,074.73	59,324.46
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	245,000.00	100,000.00	330,000.00	140,000.00
Transfers (except to sinking funds) and refunds . . . . .	2,531.98	2,627.39	3,326.25	788.64
Agency, trust, and investment . . . . .	21,840.01	38,425.24	27,762.09	28,549.55
<b>Total payments</b> . . . . .	<b>\$626,257.89</b>	<b>\$719,759.80</b>	<b>\$802,679.58</b>	<b>\$734,965.24</b>
<i>Balance on hand, including funds</i> . . . . .	<i>42,444.54</i>	<i>147,221.79</i>	<i>44,954.25</i>	<i>122,625.32</i>
<b>GRAND TOTAL</b> . . . . .	<b>\$668,702.43</b>	<b>\$866,981.59</b>	<b>\$847,633.83</b>	<b>\$857,590.56</b>

<sup>1</sup> Includes \$32,421.94 for gas.<sup>2</sup> Includes \$1,130.87 for gas.



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Stoughton POPULATION 8,478	Barnstable POPULATION 8,037	Montague POPULATION 7,967	Rockland POPULATION 7,890
<b>REVENUE.</b>	<b>\$386,900.09</b>	<b>\$701,611.08</b>	<b>\$477,775.01</b>	<b>\$409,344.07</b>
<b>General</b>	<b>310,720.33</b>	<b>636,714.03</b>	<b>426,058.22</b>	<b>320,236.39</b>
Taxes . . . . .	299,902.37	605,909.20	413,868.83	311,006.42
Property, poll, and income . . . . .	285,908.77	597,793.63	401,282.55	301,987.76
Corporation, bank, etc. . . . .	13,993.60	8,115.57	12,586.28	9,018.66
Licenses and permits . . . . .	3,494.86	10,985.08	7,541.50	5,245.08
Fines and forfeits . . . . .	1,639.80	6,068.80	500.00	1.75
Grants and gifts . . . . .	5,683.30	13,750.95	4,090.82	3,983.14
For expenses . . . . .	3,187.20	4,442.92	1,473.38	1,712.38
For outlays . . . . .	2,496.10	9,308.03	2,617.44	2,270.76
All other . . . . .	—	—	57.07	—
<b>Commercial</b>	<b>76,179.76</b>	<b>64,897.05</b>	<b>51,716.79</b>	<b>89,107.68</b>
Special assessments . . . . .	126.13	—	36.67	—
To meet expenses . . . . .	2.40	—	—	—
To meet outlays . . . . .	122.73	—	36.67	—
Privileges . . . . .	9,967.95	21,927.11	8,324.85	8,925.09
Departmental . . . . .	25,265.26	30,728.82	29,439.93	31,751.80
General government . . . . .	1,185.95	317.21	53.74	215.60
Protection of persons and property . . . . .	129.56	737.76	489.79	122.57
Health and sanitation . . . . .	1,033.84	150.61	261.47	1,398.07
Highways . . . . .	1,188.00	55.70	416.07	—
Charities . . . . .	18,946.00	27,543.14	19,465.71	27,031.17
Soldiers' benefits . . . . .	262.00	15.00	1,068.52	1,130.00
Schools . . . . .	2,377.91	1,224.21	7,473.84	1,275.80
Libraries . . . . .	142.00	—	210.79	298.00
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	685.19	—	280.59
Public service enterprises . . . . .	32,640.43	—	11,965.52	38,680.30
Electric light . . . . .	—	—	—	—
Water . . . . .	32,640.43	—	—	38,680.30
All other . . . . .	—	—	11,965.52	—
Cemeteries . . . . .	—	1,472.43	—	—
Interest . . . . .	8,180.99	10,768.69	1,949.82	9,750.49
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	1,047.92	533.34	191.63	140.57
All other . . . . .	7,133.07	10,235.35	1,758.19	9,609.92
<b>NON-REVENUE.</b>	<b>\$325,865.26</b>	<b>\$465,572.34</b>	<b>\$233,897.42</b>	<b>\$369,745.69</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>32,536.24</b>	<b>9,275.85</b>	<b>12,991.30</b>
Departmental . . . . .	—	32,536.24	9,275.85	11,467.11
Public service enterprises . . . . .	—	—	—	1,524.19
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>297,707.15</b>	<b>325,000.00</b>	<b>175,000.00</b>	<b>325,000.00</b>
Loans, general purposes . . . . .	47,500.00	—	—	—
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	250,000.00	325,000.00	175,000.00	325,000.00
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	207.15	—	—	—
<b>Transfers</b>	<b>1,113.71</b>	<b>4,266.62</b>	<b>3,755.61</b>	<b>—</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	1,113.71	4,266.62	3,755.61	—
<b>Refunds</b>	<b>349.11</b>	<b>1,982.07</b>	<b>871.78</b>	<b>23.75</b>
<b>Agency, trust, and investment</b>	<b>26,695.29</b>	<b>101,787.41</b>	<b>44,994.18</b>	<b>31,730.64</b>
Taxes and licenses for State . . . . .	14,400.00	32,707.17	15,100.00	13,100.00
Taxes for county . . . . .	10,044.05	55,825.42	27,584.81	14,930.40
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	643.64	10,792.36	1,301.17	2,902.24
All other . . . . .	1,607.60	2,462.46	1,008.20	798.00
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$386,900.09	\$734,147.32	\$487,050.86	\$422,335.37
Premiums . . . . .	207.15	—	—	—
Municipal indebtedness . . . . .	297,500.00	325,000.00	175,000.00	325,000.00
Transfers and refunds . . . . .	1,462.82	6,248.69	4,627.39	23.75
Agency, trust, and investment . . . . .	26,695.29	101,787.41	44,994.18	31,730.64
<b>Total receipts</b>	<b>\$712,765.35</b>	<b>\$1,167,183.42</b>	<b>\$711,672.43</b>	<b>\$779,089.76</b>
Balance on hand, including funds . . . . .	35,644.12	24,437.96	46,869.87	46,595.79
<b>GRAND TOTAL</b>	<b>\$748,409.47</b>	<b>\$1,191,621.38</b>	<b>\$758,542.30</b>	<b>\$825,685.55</b>



## Graded According to Population of 1935 — Continued.

PAYMENTS.	Stoughton POPULATION 8,478	Barnstable POPULATION 8,037	Montague POPULATION 7,967	Rockland POPULATION 7,890
<b>Maintenance</b>	<b>\$292,948.76</b>	<b>\$561,663.39</b>	<b>\$384,061.24</b>	<b>\$346,441.51</b>
<i>Departmental</i>	<i>276,151.68</i>	<i>558,762.43</i>	<i>375,588.73</i>	<i>311,694.79</i>
General government	19,729.24	45,018.55	15,942.31	16,709.45
Protection of persons and property	26,697.86	48,566.84	14,144.88	23,038.24
Health and sanitation	20,509.64	17,944.25	15,497.56	15,009.96
Highways	28,377.34	84,360.40	59,085.06	40,434.41
Charities	64,062.71	141,239.64	82,159.58	88,240.13
Soldiers' benefits	7,597.48	9,515.68	14,139.62	10,183.30
Schools	98,255.25	188,596.15	157,001.61	103,274.52
Libraries	5,491.72	998.03	7,394.01	5,638.02
Recreation	360.94	6,790.23	3,650.37	1,792.35
Pensions	—	—	—	—
Unclassified	5,069.50	15,732.66	6,373.73	7,374.36
<i>Public service enterprises</i>	<i>16,797.08</i>	<i>—</i>	<i>8,672.51</i>	<i>34,686.72</i>
Electric light	—	—	—	—
Water	16,797.08	—	—	34,686.72
All other	—	—	8,672.51	—
<i>Cemeteries</i>	<i>—</i>	<i>2,900.96</i>	<i>—</i>	<i>60.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>14,166.80</b>	<b>4,824.86</b>	<b>6,033.70</b>	<b>8,236.92</b>
<i>Loans, general purposes</i>	<i>13,235.55</i>	<i>4,824.86</i>	<i>6,033.70</i>	<i>8,236.92</i>
<i>Loans, public service enterprises</i>	<i>931.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>45,447.35</b>	<b>108,252.25</b>	<b>43,469.55</b>	<b>50,208.17</b>
<i>Departmental</i>	<i>42,279.12</i>	<i>107,826.55</i>	<i>43,427.88</i>	<i>46,601.43</i>
General government	—	1,050.00	150.00	—
Protection of persons and property	—	20,538.96	—	—
Health and sanitation	29,688.99	2,938.24	922.60	3,233.60
Highways	11,090.13	78,909.90	39,048.70	32,008.83
Charities	—	—	—	600.00
Schools	1,500.00	3,395.22	2,574.84	3,225.05
Libraries	—	—	—	441.95
Recreation	—	994.23	570.34	7,050.92
Unclassified	—	—	161.40	41.08
<i>Public service enterprises</i>	<i>3,168.23</i>	<i>—</i>	<i>41.67</i>	<i>3,606.74</i>
Electric light	—	—	—	—
Water	3,168.23	—	—	3,606.74
All other	—	—	41.67	—
<i>Cemeteries</i>	<i>—</i>	<i>425.70</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>294,866.54</b>	<b>389,000.00</b>	<b>242,000.00</b>	<b>342,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>49,866.54</i>	<i>14,000.00</i>	<i>17,000.00</i>	<i>17,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>245,000.00</i>	<i>375,000.00</i>	<i>225,000.00</i>	<i>325,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>1,113.71</b>	<b>4,266.62</b>	<b>3,755.61</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,113.71</i>	<i>4,266.62</i>	<i>3,755.61</i>	<i>—</i>
<b>Refunds</b>	<b>349.11</b>	<b>1,982.07</b>	<b>871.78</b>	<b>23.75</b>
<b>Agency, trust, and investment</b>	<b>26,671.50</b>	<b>98,224.13</b>	<b>48,142.01</b>	<b>31,546.07</b>
<i>Taxes and licenses for State</i>	<i>14,400.00</i>	<i>32,707.17</i>	<i>15,100.00</i>	<i>13,100.00</i>
<i>Taxes for county</i>	<i>10,044.05</i>	<i>55,825.42</i>	<i>27,684.81</i>	<i>14,930.40</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>622.85</i>	<i>7,229.08</i>	<i>4,455.60</i>	<i>2,739.27</i>
<i>All other</i>	<i>1,604.60</i>	<i>2,462.46</i>	<i>1,001.60</i>	<i>776.40</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$307,115.56	\$566,488.25	\$390,094.94	\$354,678.43
Permanent debt (except from sinking funds)	49,866.54	14,000.00	17,000.00	17,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	45,447.35	108,252.25	43,469.55	50,208.17
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	245,000.00	375,000.00	225,000.00	325,000.00
Transfers (except to sinking funds) and refunds	1,462.82	6,248.69	4,627.39	23.75
Agency, trust, and investment	26,671.50	98,224.13	48,142.01	31,546.07
<b>Total payments</b>	<b>\$675,563.77</b>	<b>\$1,168,213.32</b>	<b>\$728,333.89</b>	<b>\$778,456.42</b>
<i>Balance on hand, including funds</i>	<i>72,845.70</i>	<i>23,408.06</i>	<i>30,208.41</i>	<i>47,229.13</i>
<b>GRAND TOTAL</b>	<b>\$748,409.47</b>	<b>\$1,191,621.38</b>	<b>\$758,542.30</b>	<b>\$825,685.55</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ware POPULATION 7,727	Concord POPULATION 7,723	Grafton POPULATION 7,681	Chelmsford POPULATION 7,595
<b>REVENUE.</b>	<b>\$350,312.26</b>	<b>\$705,785.28</b>	<b>\$272,134.92</b>	<b>\$294,456.09</b>
<b>General</b>	<b>290,170.22</b>	<b>414,156.46</b>	<b>239,109.50</b>	<b>251,330.59</b>
<i>Taxes</i>	<i>278,943.89</i>	<i>407,232.19</i>	<i>216,440.77</i>	<i>246,285.32</i>
Property, poll, and income	264,596.75	403,088.48	206,127.00	237,339.59
Corporation, bank, etc.	14,347.14	4,143.65	10,313.77	8,945.73
<i>Licenses and permits</i>	<i>5,022.75</i>	<i>3,558.75</i>	<i>5,547.32</i>	<i>2,024.34</i>
<i>Fines and forfeits</i>	<i>1,251.00</i>	<i>1,008.25</i>	<i>505.48</i>	<i>468.02</i>
<i>Grants and gifts</i>	<i>4,552.58</i>	<i>2,326.97</i>	<i>16,616.93</i>	<i>2,562.91</i>
For expenses	3,375.18	2,326.97	13,215.93	2,562.91
For outlays	1,577.40	—	3,400.00	—
All other	—	30.36	—	—
<b>Commercial</b>	<b>60,142.04</b>	<b>291,628.82</b>	<b>33,025.42</b>	<b>43,125.50</b>
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>9,121.84</i>	<i>15,180.47</i>	<i>6,074.79</i>	<i>10,357.75</i>
<i>Departmental</i>	<i>12,934.49</i>	<i>35,340.20</i>	<i>19,902.78</i>	<i>25,415.45</i>
General government	604.38	4,413.46	1,576.23	641.34
Protection of persons and property	146.09	322.93	75.60	322.95
Health and sanitation	764.85	6,550.95	1,085.00	280.29
Highways	—	3,538.14	4,113.25	4,025.83
Charities	7,725.33	8,563.41	11,711.48	15,017.44
Soldiers' benefits	371.00	60.00	—	112.00
Schools	2,901.43	11,710.16	1,171.22	4,907.99
Libraries	—	—	170.00	107.61
Recreation	1.50	157.90	—	—
Unclassified	419.91	23.25	—	—
<i>Public service enterprises</i>	<i>28,511.75</i>	<i>224,284.62</i>	—	—
Electric light	—	162,598.82	—	—
Water	28,511.75	61,685.80	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,120.35</i>	<i>2,864.72</i>	<i>1,763.80</i>	<i>974.52</i>
<i>Interest</i>	<i>6,453.61</i>	<i>13,958.81</i>	<i>5,284.05</i>	<i>6,377.78</i>
On sinking funds	—	1,308.74	—	—
On trust and investment funds	693.58	7,894.92	2,753.32	1,120.10
All other	5,760.03	4,755.15	2,530.73	5,257.68
<b>NON-REVENUE.</b>	<b>\$334,780.27</b>	<b>\$427,458.20</b>	<b>\$263,375.23</b>	<b>\$174,792.18</b>
<b>Offsets to outlays</b>	<b>55,609.17</b>	<b>16,688.56</b>	<b>12,205.82</b>	<b>9,419.99</b>
<i>Departmental</i>	<i>55,609.17</i>	<i>16,237.88</i>	<i>12,205.82</i>	<i>9,419.99</i>
<i>Public service enterprises</i>	—	450.68	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>249,221.54</b>	<b>229,578.33</b>	<b>175,000.00</b>	<b>130,000.00</b>
<i>Loans, general purposes</i>	<i>49,000.00</i>	<i>12,000.00</i>	—	—
<i>Loans, public service enterprises</i>	—	7,500.00	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>200,000.00</i>	<i>210,000.00</i>	<i>175,000.00</i>	<i>130,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>221.54</i>	<i>78.33</i>	—	—
<b>Transfers</b>	<b>145.00</b>	<b>64,248.21</b>	<b>1,477.43</b>	<b>155.00</b>
<i>From sinking funds</i>	—	6,000.00	—	—
All other	145.00	58,248.21	1,477.43	155.00
<b>Refunds</b>	<b>629.42</b>	<b>978.65</b>	<b>1,058.85</b>	<b>5,743.98</b>
<b>Agency, trust, and investment</b>	<b>29,175.14</b>	<b>115,964.45</b>	<b>73,633.13</b>	<b>29,473.21</b>
<i>Taxes and licenses for State</i>	<i>9,112.00</i>	<i>15,107.01</i>	<i>7,400.00</i>	<i>11,110.00</i>
<i>Taxes for county</i>	<i>16,316.56</i>	<i>14,328.90</i>	<i>7,969.00</i>	<i>10,533.17</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,887.26</i>	<i>84,920.71</i>	<i>57,118.53</i>	<i>2,103.55</i>
All other	859.32	1,607.83	1,145.60	5,728.49
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$405,921.43	\$722,473.84	\$284,340.74	\$303,876.08
Premiums	221.54	78.33	—	—
Municipal indebtedness	249,000.00	229,500.00	175,000.00	130,000.00
Transfers and refunds	774.42	65,226.86	2,536.28	5,898.98
Agency, trust, and investment	29,175.14	115,964.45	73,633.13	29,473.21
<b>Total receipts</b>	<b>\$685,092.53</b>	<b>\$1,133,243.48</b>	<b>\$535,510.15</b>	<b>\$469,248.27</b>
Balance on hand, including funds	65,307.37	18,219.74	61,126.24	10,796.88
<b>GRAND TOTAL</b>	<b>\$750,399.90</b>	<b>\$1,151,463.22</b>	<b>\$596,636.39</b>	<b>\$480,045.15</b>

## Graded According to Population of 1935 — Continued.

PAYMENTS.	Ware POPULATION 7,727	Concord POPULATION 7,723	Grafton POPULATION 7,681	Chelmsford POPULATION 7,595
<b>Maintenance</b>	<b>\$282,061.39</b>	<b>\$574,300.91</b>	<b>\$245,702.59</b>	<b>\$264,772.08</b>
Departmental	253,719.47	401,750.67	241,885.90	261,421.51
General government	16,999.82	27,140.44	13,575.39	15,399.90
Protection of persons and property	14,242.20	56,213.76	14,164.59	20,952.33
Health and sanitation	11,237.94	26,227.41	9,925.74	7,208.76
Highways	53,224.20	67,219.59	56,683.63	48,037.86
Charities	45,871.25	45,864.70	41,921.17	59,010.31
Soldiers' benefits	5,766.97	1,998.72	4,301.69	1,611.86
Schools	91,371.25	150,571.25	88,827.00	99,736.74
Libraries	2,170.90	14,672.12	5,176.28	3,380.84
Recreation	2,305.50	7,663.93	2,206.31	1,371.13
Pensions	399.96	—	—	—
Unclassified	10,129.48	4,178.75	5,104.10	4,711.78
Public service enterprises	22,281.42	165,773.97	—	—
Electric light	—	143,661.75	—	—
Water	21,103.02	22,112.22	—	—
All other	1,178.40	—	—	—
Cemeteries	6,060.50	5,430.65	3,195.84	3,350.57
Administration of trust funds	—	1,345.62	620.85	—
<b>Interest</b>	<b>4,151.28</b>	<b>25,915.63</b>	<b>3,244.68</b>	<b>3,320.28</b>
Loans, general purposes	3,903.78	16,005.79	3,244.68	3,320.28
Loans, public service enterprises	247.50	9,909.84	—	—
Loans, cemeteries	—	—	—	—
<b>Outlays</b>	<b>89,968.94</b>	<b>111,197.61</b>	<b>23,985.22</b>	<b>25,743.42</b>
Departmental	84,322.31	84,160.44	23,865.94	25,012.31
General government	67,328.43	—	—	126.30
Protection of persons and property	2,000.99	7,833.08	495.28	7,732.06
Health and sanitation	510.25	613.84	—	—
Highways	9,507.74	25,074.19	22,396.81	13,815.96
Charities	1,586.36	—	—	—
Schools	—	42,805.72	—	2,248.15
Libraries	—	—	854.00	—
Recreation	3,388.54	7,486.21	—	1,089.84
Unclassified	—	347.40	119.85	—
Public service enterprises	4,977.69	26,943.67	—	—
Electric light	—	14,654.04	—	—
Water	4,977.69	12,289.63	—	—
All other	—	—	—	—
Cemeteries	668.94	93.50	119.28	731.11
<b>Municipal indebtedness</b>	<b>258,400.00</b>	<b>273,000.00</b>	<b>210,500.00</b>	<b>129,416.00</b>
From sinking funds	—	6,000.00	—	—
From revenue and other sources	8,400.00	57,000.00	10,500.00	14,416.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	250,000.00	210,000.00	200,000.00	115,000.00
Warrants or orders, previous years	—	—	—	—
<b>Transfers</b>	<b>145.00</b>	<b>64,248.21</b>	<b>1,477.43</b>	<b>155.00</b>
To sinking funds from revenue	—	1.00	—	—
All other	145.00	64,247.21	1,477.43	155.00
<b>Refunds</b>	<b>629.42</b>	<b>978.65</b>	<b>1,058.85</b>	<b>5,743.98</b>
<b>Agency, trust, and investment</b>	<b>29,601.47</b>	<b>69,264.30</b>	<b>71,186.34</b>	<b>33,100.43</b>
Taxes and licenses for State	9,112.00	15,107.01	7,400.00	11,110.00
Taxes for county	16,316.56	14,328.90	7,969.00	10,533.17
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	3,313.59	38,250.80	54,661.54	2,974.11
All other	859.32	1,577.59	1,155.80	8,483.15
<b>RECAPITULATION.</b>				
Maintenance and interest	\$286,212.67	\$600,216.54	\$248,947.27	\$268,092.36
Permanent debt (except from sinking funds)	8,400.00	57,000.00	10,500.00	14,416.00
Sinking fund requirements from revenue	—	1.00	—	—
Outlays	89,968.94	111,197.61	23,985.22	25,743.42
Permanent debt from sinking funds	—	6,000.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	250,000.00	210,000.00	200,000.00	115,000.00
Transfers (except to sinking funds) and refunds	774.42	65,225.86	2,536.28	5,898.98
Agency, trust, and investment	29,601.47	69,264.30	71,186.34	33,100.43
<b>Total payments</b>	<b>\$664,957.50</b>	<b>\$1,118,905.31</b>	<b>\$557,155.11</b>	<b>\$462,251.19</b>
Balance on hand, including funds	85,442.40	32,557.91	39,481.28	17,793.96
<b>GRAND TOTAL</b>	<b>\$750,399.90</b>	<b>\$1,151,463.22</b>	<b>\$596,636.39</b>	<b>\$480,045.15</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Whitman POPULATION 7,591	Randolph POPULATION 7,580	Franklin POPULATION 7,494	Walpole POPULATION 7,449
<b>REVENUE.</b>	<b>\$395,442.84</b>	<b>\$330,982.57</b>	<b>\$401,620.73</b>	<b>\$634,822.85</b>
<b>General</b>	<b>315,663.75</b>	<b>256,828.52</b>	<b>330,048.64</b>	<b>542,574.26</b>
<i>Taxes</i>	<i>305,893.87</i>	<i>247,956.12</i>	<i>317,725.11</i>	<i>526,615.53</i>
Property, poll, and income	294,606.93	244,343.63	300,544.43	493,742.70
Corporation, bank, etc	11,286.44	3,612.49	17,180.68	32,772.83
<i>Licenses and permits</i>	<i>5,222.67</i>	<i>3,166.00</i>	<i>5,304.98</i>	<i>6,765.48</i>
<i>Fines and forfeits</i>	<i>65.20</i>	<i>2,108.31</i>	<i>837.01</i>	<i>2,037.76</i>
<i>Grants and gifts</i>	<i>4,408.68</i>	<i>3,578.09</i>	<i>6,181.54</i>	<i>7,255.49</i>
For expenses	2,120.49	1,931.36	1,458.35	2,001.12
For outlays	2,288.09	1,646.73	4,723.19	5,254.37
All other	43.87	—	—	—
<b>Commercial</b>	<b>79,779.09</b>	<b>74,154.05</b>	<b>71,572.09</b>	<b>92,248.59</b>
<i>Special assessments</i>	—	35.50	55.00	6,505.01
To meet expenses	—	35.50	—	4,000.00
To meet outlays	—	—	55.00	2,505.01
<i>Privileges</i>	<i>10,673.98</i>	<i>11,421.88</i>	<i>8,162.25</i>	<i>13,495.17</i>
<i>Departmental</i>	<i>36,270.43</i>	<i>33,659.15</i>	<i>20,388.35</i>	<i>17,811.00</i>
General government	1,732.58	966.53	93.05	2,152.29
Protection of persons and property	249.44	135.96	143.02	1,216.78
Health and sanitation	2,488.49	492.14	265.71	935.76
Highways	—	1,553.41	1,710.00	13.67
Charities	15,064.26	25,044.93	10,007.26	6,332.84
Soldiers' benefits	1,628.00	871.00	368.35	100.00
Schools	14,834.00	4,536.18	7,505.11	6,799.92
Libraries	273.66	—	—	258.24
Recreation	—	59.00	295.85	1.50
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>28,890.76</i>	<i>21,855.01</i>	<i>37,145.14</i>	<i>43,437.87</i>
Electric light	—	—	—	—
Water	28,890.76	21,855.01	37,145.14	43,437.87
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<i>Interest</i>	<i>3,943.92</i>	<i>7,182.51</i>	<i>5,821.35</i>	<i>10,999.54</i>
On sinking funds	—	—	—	—
On trust and investment funds	430.33	481.87	30.23	4,329.32
All other	3,513.59	6,700.64	5,791.12	6,670.22
<b>NON-REVENUE.</b>	<b>\$171,341.18</b>	<b>\$252,686.73</b>	<b>\$274,409.92</b>	<b>\$473,768.46</b>
<b>Offsets to outlays</b>	<b>14,937.42</b>	<b>—</b>	<b>13,191.84</b>	<b>9,741.00</b>
<i>Departmental</i>	<i>14,937.42</i>	—	12,618.11	9,741.00
<i>Public service enterprises</i>	—	—	573.73	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>125,000.00</b>	<b>233,088.98</b>	<b>235,272.11</b>	<b>388,690.80</b>
<i>Loans, general purposes</i>	—	18,000.00	41,500.00	38,500.00
<i>Loans, public service enterprises</i>	—	20,000.00	12,300.00	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	6,472.11	—
<i>Temporary loans (including revenue loans)</i>	<i>125,000.00</i>	<i>195,000.00</i>	<i>175,000.00</i>	<i>350,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	88.98	—	190.80
<b>Transfers</b>	<b>290.02</b>	<b>393.09</b>	<b>308.61</b>	<b>4,266.03</b>
<i>From sinking funds</i>	—	—	—	—
All other	290.02	393.09	308.61	4,266.03
<b>Refunds</b>	<b>776.49</b>	<b>1,662.40</b>	<b>419.63</b>	<b>6,116.23</b>
<b>Agency, trust, and investment</b>	<b>30,337.25</b>	<b>17,542.26</b>	<b>25,217.73</b>	<b>64,954.40</b>
<i>Taxes and licenses for State</i>	<i>13,200.00</i>	<i>9,500.00</i>	<i>14,109.93</i>	<i>21,432.44</i>
<i>Taxes for county</i>	<i>15,044.37</i>	<i>6,626.28</i>	<i>9,834.80</i>	<i>14,926.68</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>716.68</i>	<i>10.78</i>	—	27,169.38
All other	1,376.20	1,405.20	1,273.00	1,426.00
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$410,380.26	\$330,982.57	\$414,812.57	\$644,563.85
Premiums	—	88.98	—	190.80
Municipal indebtedness	125,000.00	233,000.00	235,272.11	388,500.00
Transfers and refunds	1,066.51	2,055.49	728.24	10,382.26
Agency, trust, and investment	30,337.25	17,542.26	25,217.73	64,954.40
<b>Total receipts</b>	<b>\$566,784.02</b>	<b>\$583,669.30</b>	<b>\$676,030.65</b>	<b>\$1,108,591.31</b>
Balance on hand, including funds	27,294.53	39,142.77	10,680.00	54,035.25
<b>GRAND TOTAL</b>	<b>\$594,078.55</b>	<b>\$622,812.07</b>	<b>\$686,710.65</b>	<b>\$1,162,626.56</b>



## Graded According to Population of 1935 — Continued.

PAYMENTS.	Whitman POPULATION 7,591	Randolph POPULATION 7,580	Franklin POPULATION 7,494	Walpole POPULATION 7,449
<b>Maintenance</b>	<b>\$321,708.95</b>	<b>\$290,748.94</b>	<b>\$279,231.82</b>	<b>\$415,085.25</b>
<i>Departmental</i>	<i>296,177.86</i>	<i>277,684.36</i>	<i>254,851.91</i>	<i>384,383.53</i>
General government	18,091.85	20,434.27	11,902.64	28,038.14
Protection of persons and property	22,546.45	24,946.08	24,092.56	37,464.21
Health and sanitation	18,341.27	8,779.04	13,060.24	26,779.10
Highways	41,311.90	33,703.27	36,104.69	64,588.13
Charities	76,280.13	68,222.51	48,638.03	35,592.22
Soldiers' benefits	3,658.67	8,126.59	7,342.26	1,628.35
Schools	107,604.79	105,618.13	109,288.48	174,016.06
Libraries	3,226.50	265.95	1,500.00	9,572.06
Recreation	1,865.06	111.35	449.37	6,277.28
Pensions	—	—	—	—
Unclassified	3,251.24	7,377.17	2,473.64	10,427.78
<i>Public service enterprises</i>	<i>25,531.09</i>	<i>13,161.10</i>	<i>24,109.91</i>	<i>20,508.62</i>
Electric light	—	—	—	—
Water	25,531.09	13,161.10	24,109.91	20,508.62
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>270.00</i>	<i>135.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>3.48</i>	<i>—</i>	<i>58.50</i>
<b>Interest</b>	<b>6,830.31</b>	<b>6,655.96</b>	<b>10,616.79</b>	<b>21,809.45</b>
<i>Loans, general purposes</i>	<i>6,830.31</i>	<i>6,312.21</i>	<i>8,443.77</i>	<i>17,321.96</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>343.75</i>	<i>2,173.02</i>	<i>4,487.60</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>44,091.15</b>	<b>26,521.69</b>	<b>57,842.27</b>	<b>55,851.25</b>
<i>Departmental</i>	<i>37,853.99</i>	<i>15,868.99</i>	<i>40,713.38</i>	<i>54,898.35</i>
General government	125.00	1,908.67	—	474.38
Protection of persons and property	3,248.10	—	282.50	—
Health and sanitation	1,852.87	4,350.66	2,345.91	25,722.86
Highways	27,300.81	5,517.62	33,113.17	24,903.87
Charities	—	684.00	—	—
Schools	525.72	3,151.00	1,173.60	380.18
Libraries	—	—	—	4.00
Recreation	4,801.49	257.04	3,774.13	3,413.04
Unclassified	—	—	24.07	—
<i>Public service enterprises</i>	<i>6,237.16</i>	<i>10,652.70</i>	<i>17,089.42</i>	<i>952.92</i>
Electric light	—	—	—	—
Water	6,237.16	10,652.70	17,089.42	952.92
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>39.47</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>178,000.00</b>	<b>212,000.00</b>	<b>220,942.98</b>	<b>484,726.02</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>18,000.00</i>	<i>13,500.00</i>	<i>39,470.87</i>	<i>84,726.02</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>6,472.11</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>160,000.00</i>	<i>198,500.00</i>	<i>175,000.00</i>	<i>400,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>290.02</b>	<b>393.09</b>	<b>308.61</b>	<b>4,266.03</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>290.02</i>	<i>393.09</i>	<i>308.61</i>	<i>4,266.03</i>
<b>Refunds</b>	<b>776.49</b>	<b>1,662.40</b>	<b>419.63</b>	<b>6,116.23</b>
<b>Agency, trust, and investment</b>	<b>30,577.29</b>	<b>17,639.75</b>	<b>25,197.93</b>	<b>62,421.60</b>
<i>Taxes and licenses for State</i>	<i>13,200.00</i>	<i>9,500.00</i>	<i>14,109.93</i>	<i>21,432.44</i>
<i>Taxes for county</i>	<i>15,044.37</i>	<i>6,626.28</i>	<i>9,834.80</i>	<i>14,926.58</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>956.72</i>	<i>118.47</i>	<i>—</i>	<i>24,636.58</i>
<i>All other</i>	<i>1,376.20</i>	<i>1,395.00</i>	<i>1,253.20</i>	<i>1,426.00</i>

## RECAPITULATION.

Maintenance and interest	\$328,539.26	\$297,404.90	\$289,848.61	\$436,894.70
Permanent debt (except from sinking funds)	18,000.00	13,500.00	39,470.87	84,726.02
Sinking fund requirements from revenue	—	—	—	—
Outlays	44,091.15	26,521.69	57,842.27	55,851.25
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	6,472.11	—
Temporary loans	160,000.00	198,500.00	175,000.00	400,000.00
Transfers (except to sinking funds) and refunds	1,066.51	2,055.49	728.24	10,382.26
Agency, trust, and investment	30,577.29	17,639.75	25,197.93	62,421.60
<b>Total payments</b>	<b>\$582,274.21</b>	<b>\$555,621.83</b>	<b>\$594,560.03</b>	<b>\$1,050,275.83</b>
<i>Balance on hand, including funds</i>	<i>11,804.34</i>	<i>67,190.24</i>	<i>92,150.62</i>	<i>112,350.73</i>
<b>GRAND TOTAL</b>	<b>\$594,078.55</b>	<b>\$622,812.07</b>	<b>\$686,710.65</b>	<b>\$1,162,626.56</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hingham POPULATION 7,330	Agawam POPULATION 7,206	North Andover POPULATION 7,164	Shrewsbury POPULATION 7,144
<b>REVENUE.</b>	<b>\$657,436.70</b>	<b>\$423,904.95</b>	<b>\$388,238.00</b>	<b>\$472,601.09</b>
<b>General</b>	<b>452,358.43</b>	<b>354,861.25</b>	<b>336,502.85</b>	<b>301,894.45</b>
<i>Taxes</i>	<i>440,842.48</i>	<i>326,902.85</i>	<i>329,552.29</i>	<i>282,132.81</i>
Property, poll, and income	437,827.41	322,930.13	315,290.42	280,349.67
Corporation, bank, etc.	3,015.07	3,972.72	14,261.87	1,783.14
<i>Licenses and permits</i>	<i>4,585.00</i>	<i>9,123.68</i>	<i>3,220.00</i>	<i>10,869.25</i>
<i>Fines and forfeits</i>	<i>604.44</i>	<i>6,210.60</i>	<i>592.50</i>	<i>2,682.50</i>
<i>Grants and gifts</i>	<i>6,326.51</i>	<i>13,614.42</i>	<i>3,338.06</i>	<i>6,212.89</i>
For expenses	2,530.35	4,421.14	928.63	3,838.13
For outlays	3,796.16	9,193.28	2,409.43	2,374.76
<i>All other</i>	<i>—</i>	<i>9.80</i>	<i>—</i>	<i>—</i>
<b>Commercial</b>	<b>205,078.27</b>	<b>69,043.70</b>	<b>51,735.15</b>	<b>170,706.64</b>
<i>Special assessments</i>	<i>1,501.95</i>	<i>455.00</i>	<i>1,153.15</i>	<i>—</i>
To meet expenses	1,501.95	455.00	39.00	—
To meet outlays	—	—	1,114.15	—
<i>Privileges</i>	<i>14,696.71</i>	<i>8,142.12</i>	<i>5,768.30</i>	<i>11,002.53</i>
<i>Departmental</i>	<i>56,938.67</i>	<i>26,095.01</i>	<i>18,806.77</i>	<i>21,483.97</i>
General government	2,320.94	399.60	205.61	1,455.00
Protection of persons and property	1,814.95	15.27	185.50	93.75
Health and sanitation	8.00	1,128.24	649.83	229.29
Highways	128.76	—	323.85	7,810.69
Charities	16,517.78	21,209.65	14,977.09	9,331.85
Soldiers' benefits	156.65	801.69	231.50	877.00
Schools	30,686.04	2,235.31	1,882.28	1,204.46
Libraries	—	69.30	249.86	233.34
Recreation	5,295.05	—	—	—
Unclassified	10.50	235.95	101.25	248.59
<i>Public service enterprises</i>	<i>119,990.42</i>	<i>21,147.12</i>	<i>21,662.02</i>	<i>125,630.74</i>
Electric light	119,990.42	—	—	97,983.31
Water	—	21,147.12	21,662.02	27,647.43
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,277.04</i>
<i>Interest</i>	<i>11,950.52</i>	<i>13,204.45</i>	<i>4,344.91</i>	<i>8,311.36</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,055.39	1,168.39	526.08	2,667.38
All other	10,895.13	12,036.06	3,818.83	5,643.98
<b>NON-REVENUE.</b>	<b>\$56,580.19</b>	<b>\$363,197.12</b>	<b>\$446,341.08</b>	<b>\$345,846.00</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>31,384.24</b>	<b>13,485.22</b>	<b>9,402.61</b>
<i>Departmental</i>	<i>—</i>	<i>31,384.24</i>	<i>10,372.75</i>	<i>9,402.61</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>3,112.47</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>—</b>	<b>285,800.00</b>	<b>404,082.98</b>	<b>295,000.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>25,800.00</i>	<i>—</i>	<i>10,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>4,082.98</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>260,000.00</i>	<i>400,000.00</i>	<i>285,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>660.56</b>	<b>4,815.21</b>	<b>232.00</b>	<b>5,584.12</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	660.56	4,815.21	232.00	5,584.12
<b>Refunds</b>	<b>3,359.40</b>	<b>639.09</b>	<b>481.10</b>	<b>1,165.62</b>
<b>Agency, trust, and investment</b>	<b>52,560.23</b>	<b>40,558.58</b>	<b>28,059.78</b>	<b>34,693.65</b>
<i>Taxes and licenses for State</i>	<i>21,900.00</i>	<i>14,200.00</i>	<i>13,900.00</i>	<i>13,700.00</i>
<i>Taxes for county</i>	24,959.98	14,627.56	13,329.70	14,753.00
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,278.50</i>	<i>10,063.62</i>	<i>370.48</i>	<i>4,781.45</i>
<i>All other</i>	2,421.75	1,667.40	459.60	1,459.20
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$657,436.70	\$455,289.19	\$401,723.22	\$482,003.70
Premiums	—	—	—	—
Municipal indebtedness	—	285,800.00	404,082.98	295,000.00
Transfers and refunds	4,019.96	5,454.30	713.10	6,749.74
Agency, trust, and investment	52,560.23	40,558.58	28,059.78	34,693.65
<b>Total receipts</b>	<b>\$714,016.89</b>	<b>\$787,102.07</b>	<b>\$834,579.08</b>	<b>\$818,447.09</b>
Balance on hand, including funds	203,186.96	33,873.03	36,453.77	154,960.09
<b>GRAND TOTAL</b>	<b>\$917,203.85</b>	<b>\$820,975.10</b>	<b>\$871,032.85</b>	<b>\$973,407.18</b>

## Graded According to Population of 1935 — Continued.

PAYMENTS.	Hingham POPULATION 7,330	Agawam POPULATION 7,206	North Andover POPULATION 7,164	Shrewsbury POPULATION 7,144
<b>Maintenance</b>	<b>\$566,817.06</b>	<b>\$292,754.95</b>	<b>\$308,330.77</b>	<b>\$355,241.68</b>
<i>Departmental</i>	<i>468,652.63</i>	<i>274,074.47</i>	<i>289,832.48</i>	<i>254,279.93</i>
General government	30,651.35	14,036.55	13,499.12	18,872.23
Protection of persons and property	77,180.65	12,426.26	32,880.75	23,194.16
Health and sanitation	22,116.33	11,364.41	12,911.57	9,468.87
Highways	68,230.68	23,237.71	73,330.07	34,360.41
Charities	64,027.85	65,135.72	37,678.97	33,853.87
Soldiers' benefits	4,874.26	10,366.30	3,346.17	3,083.36
Schools	167,404.19	128,475.42	99,616.28	115,642.30
Libraries	2,397.77	2,605.07	5,572.79	6,663.88
Recreation	22,681.80	428.57	3,093.69	1,688.84
Pensions	—	—	—	—
Unclassified	9,087.75	5,998.46	7,903.07	7,452.01
<i>Public service enterprises</i>	<i>98,163.63</i>	<i>18,677.19</i>	<i>18,498.29</i>	<i>97,132.58</i>
Electric light	98,163.63	—	—	72,571.90
Water	—	18,677.19	18,498.29	24,560.68
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,829.17</i>
<i>Administration of trust funds</i>	<i>.80</i>	<i>3.29</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>7,084.89</b>	<b>15,516.92</b>	<b>4,695.01</b>	<b>13,578.04</b>
<i>Loans, general purposes</i>	<i>7,084.89</i>	<i>12,892.54</i>	<i>4,127.51</i>	<i>8,026.79</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,624.38</i>	<i>567.50</i>	<i>4,651.25</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>44,093.33</b>	<b>71,653.28</b>	<b>37,666.16</b>	<b>38,775.03</b>
<i>Departmental</i>	<i>28,064.98</i>	<i>62,072.68</i>	<i>29,686.99</i>	<i>10,497.70</i>
General government	313.01	—	—	499.63
Protection of persons and property	17,543.69	1,699.76	3,307.62	395.86
Health and sanitation	1,164.65	542.00	6,837.92	—
Highways	7,065.72	54,240.56	18,605.06	7,728.18
Charities	—	—	559.35	—
Schools	233.00	1,977.47	—	—
Libraries	—	—	—	—
Recreation	1,744.91	2,539.20	377.04	1,874.03
Unclassified	—	1,073.69	—	—
<i>Public service enterprises</i>	<i>16,028.35</i>	<i>9,580.60</i>	<i>7,979.17</i>	<i>12,038.54</i>
Electric light	16,028.35	—	—	5,980.11
Water	—	9,580.60	7,979.17	6,058.43
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>16,238.79</i>
<b>Municipal indebtedness</b>	<b>30,987.76</b>	<b>340,800.00</b>	<b>419,000.00</b>	<b>345,700.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>30,989.46</i>	<i>80,800.00</i>	<i>14,917.02</i>	<i>55,700.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>4,082.98</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>260,000.00</i>	<i>400,000.00</i>	<i>290,000.00</i>
<i>Warrants or orders, previous years</i>	<i>298.30</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>660.56</b>	<b>4,815.21</b>	<b>232.00</b>	<b>5,584.12</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>660.56</i>	<i>4,815.21</i>	<i>232.00</i>	<i>5,584.12</i>
<b>Refunds</b>	<b>3,359.40</b>	<b>639.09</b>	<b>481.10</b>	<b>1,165.62</b>
<b>Agency, trust, and investment</b>	<b>52,280.23</b>	<b>37,300.86</b>	<b>28,719.93</b>	<b>35,048.52</b>
<i>Taxes and licenses for State</i>	<i>21,900.00</i>	<i>14,200.00</i>	<i>13,900.00</i>	<i>13,700.00</i>
<i>Taxes for county</i>	<i>24,959.98</i>	<i>14,627.56</i>	<i>13,329.70</i>	<i>14,753.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,010.50</i>	<i>6,805.90</i>	<i>1,030.63</i>	<i>5,116.71</i>
<i>All other</i>	<i>2,409.75</i>	<i>1,667.40</i>	<i>459.60</i>	<i>1,478.81</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$573,901.95	\$308,271.87	\$313,025.78	\$368,819.72
Permanent debt (except from sinking funds)	30,689.46	80,800.00	14,917.02	55,700.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	44,093.33	71,653.28	37,666.16	38,775.03
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	4,082.98	—
Temporary loans	298.30	260,000.00	400,000.00	290,000.00
Transfers (except to sinking funds) and refunds	4,019.96	5,454.30	713.10	6,749.74
Agency, trust, and investment	52,280.23	37,300.86	28,719.93	35,048.52
<b>Total payments</b>	<b>\$705,283.23</b>	<b>\$763,480.31</b>	<b>\$799,124.97</b>	<b>\$795,093.01</b>
Balance on hand, including funds	211,920.62	57,494.79	71,907.88	178,314.17
<b>GRAND TOTAL</b>	<b>\$917,203.85</b>	<b>\$820,975.10</b>	<b>\$871,032.85</b>	<b>\$973,407.18</b>

<sup>1</sup> Includes \$2,000 paid from Federal grants for outlays.



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Maynard POPULATION 7,107	Millbury POPULATION 6,879	South Hadley POPULATION 6,838	Billerica POPULATION 6,650
<b>REVENUE.</b>	<b>\$364,648.32</b>	<b>\$316,882.59</b>	<b>\$397,776.96</b>	<b>\$398,346.67</b>
<b>General</b>	<b>300,364.52</b>	<b>290,792.94</b>	<b>276,329.21</b>	<b>342,866.46</b>
Taxes . . . . .	287,896.12	283,918.96	269,327.43	332,088.89
Property, poll, and income . . . . .	272,503.95	272,225.83	261,381.62	320,669.32
Corporation, bank, etc. . . . .	15,392.17	11,693.13	7,945.81	11,419.57
Licenses and permits . . . . .	8,122.50	2,888.33	1,454.51	4,972.00
Fines and forfeits . . . . .	1,407.08	126.45	1,350.75	509.79
Grants and gifts . . . . .	2,938.82	3,813.65	4,196.52	5,295.78
For expenses . . . . .	1,032.08	2,114.91	1,925.76	2,817.01
For outlays . . . . .	1,906.74	1,698.74	2,270.76	2,478.77
All other . . . . .	—	105.55	—	—
<b>Commercial</b>	<b>64,283.80</b>	<b>26,089.65</b>	<b>121,447.75</b>	<b>55,480.21</b>
Special assessments . . . . .	7,675.84	—	302.50	—
To meet expenses . . . . .	3,872.86	—	—	—
To meet outlays . . . . .	3,802.63	—	302.50	—
Privileges . . . . .	8,977.62	8,491.74	7,269.72	8,596.94
Departmental . . . . .	15,910.50	11,061.51	15,049.00	21,981.46
General government . . . . .	157.08	450.10	653.64	216.71
Protection of persons and property . . . . .	88.04	149.90	206.00	453.04
Health and sanitation . . . . .	2,610.56	16.90	794.00	733.81
Highways . . . . .	—	—	61.75	5,198.00
Charities . . . . .	12,447.24	9,004.99	9,656.03	10,649.88
Soldiers' benefits . . . . .	37.50	465.00	150.00	462.36
Schools . . . . .	493.59	956.07	3,477.61	4,265.71
Libraries . . . . .	56.15	16.55	49.97	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	120.34	2.00	—	1.95
Public service enterprises . . . . .	22,090.87	—	91,149.56	13,892.05
Electric light . . . . .	—	—	91,149.56	—
Water . . . . .	22,090.87	—	—	13,892.05
All other . . . . .	—	—	—	—
Cemeteries . . . . .	2,723.70	2,074.35	—	2,800.91
Interest . . . . .	6,905.57	4,462.05	7,676.97	8,708.85
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	6.00	142.44	431.84	804.74
All other . . . . .	6,899.57	4,319.61	7,245.13	7,904.11
<b>NON-REVENUE.</b>	<b>\$111,882.97</b>	<b>\$171,516.27</b>	<b>\$102,650.36</b>	<b>\$206,344.10</b>
<b>Offsets to outlays</b>	<b>19,805.82</b>	<b>2,860.49</b>	<b>2,633.00</b>	<b>12,463.31</b>
Departmental . . . . .	19,805.82	2,860.49	2,633.00	12,463.31
Public service enterprises . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>65,000.00</b>	<b>145,000.00</b>	<b>60,000.00</b>	<b>160,000.00</b>
Loans, general purposes . . . . .	—	—	—	—
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	65,000.00	145,000.00	60,000.00	160,000.00
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>63.00</b>	<b>1,700.96</b>	<b>546.07</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	—	63.00	1,700.96	546.07
<b>Refunds</b>	<b>582.42</b>	<b>442.09</b>	<b>462.51</b>	<b>726.11</b>
<b>Agency, trust, and investment</b>	<b>26,494.73</b>	<b>23,150.69</b>	<b>37,853.89</b>	<b>32,608.61</b>
Taxes and licenses for State . . . . .	11,024.51	9,800.00	13,100.00	14,356.64
Taxes for county . . . . .	582.42	10,554.00	23,488.68	13,569.76
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	4,256.15	1,630.09	12.06	3,564.21
All other . . . . .	775.80	1,166.60	1,253.15	1,118.00
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$384,454.14	\$319,743.08	\$400,409.96	\$410,809.99
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	65,000.00	145,000.00	60,000.00	160,000.00
Transfers and refunds . . . . .	582.42	505.09	2,163.47	1,272.11
Agency, trust, and investment . . . . .	26,494.73	23,150.69	37,853.89	32,608.61
<b>Total receipts</b>	<b>\$476,531.29</b>	<b>\$488,398.86</b>	<b>\$500,427.32</b>	<b>\$604,690.71</b>
Balance on hand, including funds . . . . .	41,973.84	91,277.39	24,602.34	37,123.71
<b>GRAND TOTAL</b>	<b>\$518,505.13</b>	<b>\$579,676.25</b>	<b>\$525,029.66</b>	<b>\$641,814.52</b>

<sup>1</sup> Includes \$2.90 from administration of trust funds.



## Graded According to Population of 1935—Continued.

PAYMENTS.	Maynard POPULATION 7,107	Millbury POPULATION 6,879	South Hadley POPULATION 6,838	Billerica POPULATION 6,650
<b>Maintenance</b>	<b>\$255,111.52</b>	<b>\$248,227.53</b>	<b>\$315,366.55</b>	<b>\$313,746.34</b>
<i>Departmental</i>	<i>239,556.98</i>	<i>244,791.08</i>	<i>240,973.36</i>	<i>292,750.97</i>
General government	12,795.69	19,535.44	16,675.70	19,642.73
Protection of persons and property	20,539.29	18,591.80	11,957.10	28,966.42
Health and sanitation	15,268.54	7,337.25	10,394.00	7,670.38
Highways	36,853.08	32,498.04	29,916.30	57,175.27
Charities	45,928.25	53,873.25	47,502.97	50,536.05
Soldiers' benefits	4,487.48	4,833.08	5,877.97	4,853.32
Schools	92,921.81	91,288.44	103,895.80	116,254.61
Libraries	3,794.20	2,676.29	4,201.23	1,023.96
Recreation	879.24	256.22	888.13	451.32
Pensions	—	—	—	—
Unclassified	6,089.40	13,901.27	9,664.16	6,176.91
<i>Public service enterprises</i>	<i>10,623.29</i>	<i>—</i>	<i>74,393.19</i>	<i>16,717.11</i>
Electric light	—	—	74,393.19	—
Water	10,623.29	—	—	16,717.11
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,928.35</i>	<i>3,436.45</i>	<i>—</i>	<i>4,278.26</i>
<i>Administration of trust funds</i>	<i>2.90</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>10,468.46</b>	<b>3,654.03</b>	<b>11,149.42</b>	<b>9,835.64</b>
<i>Loans, general purposes</i>	<i>10,468.46</i>	<i>3,654.03</i>	<i>11,109.42</i>	<i>7,078.39</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>40.00</i>	<i>2,757.25</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>64,109.20</b>	<b>23,603.98</b>	<b>16,059.37</b>	<b>29,207.94</b>
<i>Departmental</i>	<i>55,661.51</i>	<i>23,603.98</i>	<i>10,857.00</i>	<i>27,683.12</i>
General government	7,686.25	150.00	—	69.75
Protection of persons and property	1,183.54	—	—	200.00
Health and sanitation	2,189.06	—	—	—
Highways	39,319.68	22,536.28	10,048.13	25,817.37
Charities	913.14	—	—	60.00
Schools	399.94	917.70	—	1,536.00
Libraries	—	—	—	—
Recreation	3,969.90	—	808.87	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>2,652.04</i>	<i>—</i>	<i>5,202.37</i>	<i>1,524.82</i>
Electric light	—	—	5,202.37	—
Water	2,652.04	—	—	1,524.82
All other	—	—	—	—
<i>Cemeteries</i>	<i>5,795.65</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>87,000.00</b>	<b>261,399.98</b>	<b>96,000.00</b>	<b>229,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>22,000.00</i>	<i>16,399.98</i>	<i>26,000.00</i>	<i>44,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>65,000.00</i>	<i>245,000.00</i>	<i>70,000.00</i>	<i>185,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>63.00</b>	<b>1,700.96</b>	<b>546.07</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>63.00</i>	<i>1,700.96</i>	<i>546.07</i>
<b>Refunds</b>	<b>582.42</b>	<b>442.09</b>	<b>462.51</b>	<b>726.11</b>
<b>Agency, trust, and investment</b>	<b>27,053.63</b>	<b>23,260.93</b>	<b>37,968.89</b>	<b>32,773.68</b>
<i>Taxes and licenses for State</i>	<i>11,024.51</i>	<i>9,800.00</i>	<i>13,100.00</i>	<i>14,356.64</i>
<i>Taxes for county</i>	<i>10,435.27</i>	<i>10,554.00</i>	<i>23,488.68</i>	<i>13,569.76</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,813.25</i>	<i>1,729.53</i>	<i>127.06</i>	<i>3,822.88</i>
<i>All other</i>	<i>777.60</i>	<i>1,177.40</i>	<i>1,253.15</i>	<i>1,024.40</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$265,579.98	\$251,881.56	\$326,515.97	\$323,581.98
Permanent debt (except from sinking funds)	22,000.00	16,399.98	26,000.00	44,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	64,109.20	23,603.98	16,059.37	29,207.94
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	65,000.00	245,000.00	70,000.00	185,000.00
Transfers (except to sinking funds) and refunds	582.42	505.09	2,163.47	1,272.18
Agency, trust, and investment	27,053.63	23,260.93	37,968.89	32,773.68
<b>Total payments</b>	<b>\$444,325.23</b>	<b>\$560,651.54</b>	<b>\$478,707.70</b>	<b>\$616,335.78</b>
Balance on hand, including funds	74,179.90	19,024.71	46,321.96	25,478.72
<b>GRAND TOTAL</b>	<b>\$518,505.13</b>	<b>\$579,676.25</b>	<b>\$525,029.66</b>	<b>\$641,814.50</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Winchendon POPULATION 6,603	Tewksbury POPULATION 6,563	Mansfield POPULATION 6,543	Falmouth POPULATION 6,537
<b>REVENUE.</b>	<b>\$353,954.61</b>	<b>\$172,019.57</b>	<b>\$438,849.40</b>	<b>\$670,766.67</b>
<b>General</b>	<b>263,147.33</b>	<b>156,182.72</b>	<b>263,823.66</b>	<b>539,362.87</b>
Taxes	247,455.00	133,611.09	255,164.69	523,606.40
Property, poll, and income	236,222.11	132,164.52	245,519.10	517,486.62
Corporation, bank, etc.	11,232.89	1,446.57	9,645.59	6,119.78
Licenses and permits	1,466.50	704.00	3,853.51	8,733.50
Fines and forfeits	371.00	264.47	548.65	1,492.50
Grants and gifts	13,854.83	21,603.16	4,022.10	5,530.47
For expenses	12,277.43	10,344.36	2,011.36	5,530.47
For outlays	1,577.40	11,258.80	2,010.74	—
All other	—	—	234.71	—
<b>Commercial</b>	<b>90,807.28</b>	<b>15,836.85</b>	<b>175,025.74</b>	<b>131,403.80</b>
Special assessments	7,414.88	—	42.30	—
To meet expenses	7,414.88	—	—	—
To meet outlays	—	—	42.30	—
Privileges	7,957.70	3,288.02	8,951.08	13,647.36
Departmental	47,742.83	10,169.40	13,844.46	32,146.85
General government	348.98	738.06	1,635.15	1,556.83
Protection of persons and property	83.91	26.24	197.43	415.26
Health and sanitation	3,004.63	116.65	—	1,283.49
Highways	2,274.08	3,440.00	190.55	15.00
Charities	40,677.06	4,664.19	9,713.26	17,916.81
Soldiers' benefits	345.35	70.00	1,192.00	1,729.09
Schools	835.18	1,093.51	441.53	3,325.04
Libraries	132.98	4.50	225.24	144.13
Recreation	—	7.50	—	5,759.25
Unclassified	40.61	8.75	199.30	1.95
Public service enterprises	14,481.30	—	148,522.00	76,729.52
Electric light	—	—	125,749.54	—
Water	14,477.30	—	22,772.46	76,729.52
All other	4.00	—	—	—
Cemeteries	2,983.04	23.50	—	1,829.44
Interest	10,227.63	2,355.93	3,665.90	7,050.63
On sinking funds	—	—	—	—
On trust and investment funds	3,164.86	175.67	918.52	947.21
All other	7,062.67	2,180.26	2,747.38	6,103.42
<b>NON-REVENUE.</b>	<b>\$249,465.33</b>	<b>\$186,888.15</b>	<b>\$283,650.75</b>	<b>\$445,771.45</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>15,674.79</b>	<b>2,050.00</b>	<b>9,812.57</b>
Departmental	—	15,674.79	2,050.00	9,812.57
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>217,000.00</b>	<b>156,000.00</b>	<b>220,000.00</b>	<b>333,000.00</b>
Loans, general purposes	—	6,000.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	217,000.00	150,000.00	220,000.00	333,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>2,392.48</b>	<b>1,504.70</b>	<b>13,247.03</b>	<b>2,229.27</b>
From sinking funds	—	—	7,000.00	—
All other	2,392.48	1,504.70	6,247.03	2,229.27
<b>Refunds</b>	<b>1,051.18</b>	<b>181.56</b>	<b>4,659.41</b>	<b>2,513.63</b>
<b>Agency, trust, and investment</b>	<b>29,021.67</b>	<b>13,527.10</b>	<b>43,694.31</b>	<b>98,215.98</b>
Taxes and licenses for State	9,122.00	6,600.00	11,600.00	29,300.00
Taxes for county	9,800.00	6,262.96	9,334.40	49,850.23
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	9,026.27	37.14	21,656.71	17,696.95
All other	1,073.40	627.00	1,103.20	1,468.80
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$353,954.61	\$187,694.36	\$440,899.40	\$680,579.24
Premiums	—	—	—	—
Municipal indebtedness	217,000.00	156,000.00	220,000.00	333,000.00
Transfers and refunds	3,443.66	1,686.26	17,906.44	4,742.90
Agency, trust, and investment	29,021.67	13,527.10	43,694.31	98,215.98
<b>Total receipts</b>	<b>\$603,419.94</b>	<b>\$358,907.72</b>	<b>\$722,500.15</b>	<b>\$1,116,538.12</b>
Balance on hand, including funds	66,025.07	75,830.17	38,987.55	70,667.48
<b>GRAND TOTAL</b>	<b>\$659,445.01</b>	<b>\$434,737.89</b>	<b>\$761,487.70</b>	<b>\$1,187,205.60</b>

## Graded According to Population of 1935 — Continued.

PAYMENTS.	Winchendon POPULATION 6,603	Tewksbury POPULATION 6,563	Mansfield POPULATION 6,543	Falmouth POPULATION 6,537
<b>Maintenance</b>	<b>\$302,142.18</b>	<b>\$143,262.95</b>	<b>\$396,573.36</b>	<b>\$509,861.62</b>
<i>Departmental</i>	<i>287,472.51</i>	<i>143,196.45</i>	<i>265,264.96</i>	<i>470,149.90</i>
General government	16,496.93	13,364.97	23,091.58	25,858.41
Protection of persons and property	17,014.83	11,310.57	24,341.66	75,229.77
Health and sanitation	11,167.55	3,148.53	13,639.88	21,064.02
Highways	48,458.53	38,161.02	44,274.95	90,565.39
Charities	102,232.24	15,456.83	39,200.19	89,154.80
Soldiers' benefits	8,829.62	2,093.51	5,326.26	5,650.17
Schools	73,052.73	57,081.84	102,370.46	132,055.91
Libraries	4,837.22	1,345.32	3,880.00	5,835.95
Recreation	592.93	255.96	470.83	10,181.94
Pensions	—	—	—	1,080.00
Unclassified	4,789.93	977.90	8,669.15	13,473.54
<i>Public service enterprises</i>	<i>11,920.96</i>	<i>—</i>	<i>131,248.60</i>	<i>37,732.28</i>
Electric light	—	—	113,458.12	—
Water	11,920.96	—	17,790.48	37,732.28
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,748.71</i>	<i>66.50</i>	<i>59.80</i>	<i>1,976.44</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3.00</i>
<b>Interest</b>	<b>9,123.36</b>	<b>3,747.89</b>	<b>6,044.06</b>	<b>15,880.93</b>
<i>Loans, general purposes</i>	<i>9,123.36</i>	<i>3,747.89</i>	<i>4,466.66</i>	<i>12,119.68</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,577.50</i>	<i>3,761.25</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>6,660.64</b>	<b>113,363.67</b>	<b>23,795.81</b>	<b>69,185.49</b>
<i>Departmental</i>	<i>4,665.92</i>	<i>113,363.67</i>	<i>20,105.71</i>	<i>51,818.61</i>
General government	80.00	210.00	—	926.83
Protection of persons and property	422.83	906.73	800.00	8,307.75
Health and sanitation	2,770.32	—	—	443.31
Highways	721.23	27,356.29	9,791.49	34,321.50
Charities	—	—	—	—
Schools	—	84,890.65	1,208.93	1,865.23
Libraries	—	—	—	—
Recreation	571.54	—	7,945.29	5,953.99
Unclassified	—	—	360.00	—
<i>Public service enterprises</i>	<i>2,094.72</i>	<i>—</i>	<i>3,690.10</i>	<i>17,366.88</i>
Electric light	—	—	3,690.10	—
Water	2,094.72	—	—	17,366.88
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>251,500.00</b>	<b>145,125.54</b>	<b>246,500.00</b>	<b>392,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>7,000.00</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>19,500.00</i>	<i>10,125.54</i>	<i>19,500.00</i>	<i>54,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>232,000.00</i>	<i>135,000.00</i>	<i>220,000.00</i>	<i>338,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>2,392.48</b>	<b>1,504.70</b>	<b>13,247.03</b>	<b>2,229.27</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,392.48</i>	<i>1,504.70</i>	<i>13,247.03</i>	<i>2,229.27</i>
<b>Refunds</b>	<b>1,051.18</b>	<b>181.56</b>	<b>4,659.41</b>	<b>2,513.63</b>
<b>Agency, trust, and investment</b>	<b>28,158.54</b>	<b>15,202.87</b>	<b>36,765.47</b>	<b>98,056.45</b>
<i>Taxes and licenses for State</i>	<i>9,122.00</i>	<i>6,600.00</i>	<i>11,600.00</i>	<i>29,200.00</i>
<i>Taxes for county</i>	<i>9,800.00</i>	<i>6,262.96</i>	<i>9,334.40</i>	<i>49,850.23</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>8,161.94</i>	<i>1,708.11</i>	<i>14,731.47</i>	<i>17,521.62</i>
<i>All other</i>	<i>1,074.60</i>	<i>631.80</i>	<i>1,099.60</i>	<i>1,484.60</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$311,265.54	\$147,010.84	\$402,617.42	\$525,742.55
Permanent debt (except from sinking funds)	19,500.00	10,125.54	19,500.00	54,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,660.64	113,363.67	23,795.81	69,185.49
Permanent debt from sinking funds	—	—	7,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	232,000.00	135,000.00	220,000.00	338,000.00
Transfers (except to sinking funds) and refunds	3,443.66	1,686.26	17,906.44	4,742.90
Agency, trust, and investment	28,158.54	15,202.87	36,765.47	98,056.45
<b>Total payments</b>	<b>\$601,028.38</b>	<b>\$422,389.18</b>	<b>\$727,585.14</b>	<b>\$1,090,227.39</b>
Balance on hand, including funds	58,416.63	12,348.71	33,902.66	96,978.21
<b>GRAND TOTAL</b>	<b>\$659,445.01</b>	<b>\$434,737.89</b>	<b>\$761,487.70</b>	<b>\$1,187,205.60</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Auburn POPULATION 6,535	Canton POPULATION 6,505	Dracut POPULATION 6,500	Spencer POPULATION 6,487
<b>REVENUE.</b>	<b>\$358,416.87</b>	<b>\$410,633.41</b>	<b>\$286,049.74</b>	<b>\$258,295.99</b>
<b>General</b>	<b>320,400.31</b>	<b>343,356.26</b>	<b>256,702.69</b>	<b>198,932.09</b>
Taxes . . . . .	280,205.88	333,126.56	220,475.85	170,705.13
Property, poll, and income	272,973.02	320,671.48	215,513.36	166,176.20
Corporation, bank, etc.	7,232.86	12,455.08	4,962.49	4,618.93
Licenses and permits	2,296.00	4,923.28	3,492.25	6,560.60
Fines and forfeits	2,882.10	1,381.60	81.13	534.35
Grants and gifts	55,016.33	3,917.32	32,628.26	21,033.11
For expenses	7,278.87	1,646.56	13,495.64	16,033.11
For outlays	27,737.46	2,270.76	19,132.62	5,000.00
All other	—	7.50	25.20	—
<b>Commercial</b>	<b>38,016.56</b>	<b>67,277.15</b>	<b>29,347.05</b>	<b>59,363.90</b>
Special assessments	33.10	2,253.88	—	—
To meet expenses	33.10	—	—	—
To meet outlays	—	2,253.88	—	—
Privileges	8,069.32	9,966.62	4,916.67	9,745.83
Departmental	19,376.51	19,024.61	18,065.59	26,311.18
General government	247.20	143.40	353.45	368.00
Protection of persons and property	191.95	1,649.93	115.38	173.53
Health and sanitation	2,322.47	455.22	561.01	279.29
Highways	—	335.91	6,000.00	13,796.22
Charities	15,765.54	13,935.68	9,822.55	9,257.61
Soldiers' benefits	621.00	490.00	252.00	554.00
Schools	118.51	1,862.39	956.20	1,191.81
Libraries	92.42	152.08	—	295.60
Recreation	—	—	—	257.00
Unclassified	17.42	—	—	138.12
Public service enterprises	—	25,630.44	—	13,296.94
Electric light	—	—	—	—
Water	—	25,630.44	—	13,296.94
All other	—	—	—	—
Cemeteries	1,796.85	2,661.08	27.00	255.58
Interest	8,740.78	7,740.52	6,337.79	9,754.37
On sinking funds	—	—	—	—
On trust and investment funds	312.12	624.25	473.91	5,525.43
All other	8,428.66	7,116.27	5,863.88	4,228.94
<b>NON-REVENUE.</b>	<b>\$274,002.60</b>	<b>\$364,567.56</b>	<b>\$239,348.79</b>	<b>\$189,192.18</b>
<b>Offsets to outlays</b>	<b>6,714.05</b>	<b>2,965.63</b>	<b>—</b>	<b>14,835.99</b>
Departmental	6,714.05	2,632.80	—	14,835.99
Public service enterprises	—	432.83	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>243,800.00</b>	<b>335,022.50</b>	<b>218,500.00</b>	<b>150,000.00</b>
Loans, general purposes	13,800.00	35,000.00	3,500.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	230,000.00	300,000.00	215,000.00	150,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	22.50	—	—
<b>Transfers</b>	<b>281.52</b>	<b>478.49</b>	<b>635.11</b>	<b>6,218.73</b>
From sinking funds	—	—	—	—
All other	281.52	478.49	635.11	6,218.73
<b>Refunds</b>	<b>362.23</b>	<b>1,058.27</b>	<b>200.01</b>	<b>801.14</b>
<b>Agency, trust, and investment</b>	<b>22,844.80</b>	<b>25,042.67</b>	<b>20,013.67</b>	<b>17,336.32</b>
Taxes and licenses for State	9,700.00	13,124.29	7,000.00	7,700.00
Taxes for county	10,446.00	9,137.30	6,642.54	8,292.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,255.00	1,705.28	5,232.63	328.32
All other	1,443.80	1,075.80	1,138.50	1,016.00
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$365,130.92	\$413,599.04	\$286,049.74	\$273,131.98
Premiums	—	22.50	—	—
Municipal indebtedness	243,800.00	335,000.00	218,500.00	150,000.00
Transfers and refunds	643.75	1,536.76	835.12	7,019.87
Agency, trust, and investment	22,844.80	25,042.67	20,013.67	17,336.32
<b>Total receipts</b>	<b>\$632,419.47</b>	<b>\$775,200.97</b>	<b>\$525,398.53</b>	<b>\$447,488.17</b>
Balance on hand, including funds	204,656.50	12,176.46	54,346.24	55,322.27
<b>GRAND TOTAL</b>	<b>\$837,075.97</b>	<b>\$787,377.43</b>	<b>\$579,744.77</b>	<b>\$502,810.44</b>



## Graded According to Population of 1935 — Continued.

PAYMENTS.	Auburn POPULATION 6,535	Canton POPULATION 6,505	Dracut POPULATION 6,500	Spencer POPULATION 6,487
<b>Maintenance</b>	<b>\$234,049.65</b>	<b>\$339,298.07</b>	<b>\$225,928.35</b>	<b>\$228,238.65</b>
<i>Departmental</i>	<i>232,220.75</i>	<i>307,393.05</i>	<i>225,540.87</i>	<i>221,040.94</i>
General government	11,261.16	19,549.54	15,454.15	11,610.48
Protection of persons and property	6,068.83	39,143.52	16,590.34	11,351.27
Health and sanitation	14,409.88	20,396.42	4,297.06	13,790.92
Highways	25,526.45	43,321.05	53,590.00	64,599.26
Charities	50,604.28	68,213.92	28,222.09	43,268.84
Soldiers' benefits	4,344.52	10,271.33	2,626.81	4,911.41
Schools	108,008.93	91,078.96	91,648.35	62,654.37
Libraries	2,544.12	5,358.04	2,376.38	3,435.71
Recreation	108.51	4,148.36	343.70	585.25
Pensions	480.00	840.18	1,666.60	—
Unclassified	8,864.07	5,071.73	8,725.39	4,833.43
<i>Public service enterprises</i>	<i>—</i>	<i>25,447.22</i>	<i>—</i>	<i>4,618.42</i>
Electric light	—	—	—	—
Water	—	25,447.22	—	4,618.42
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,828.90</i>	<i>6,457.80</i>	<i>387.48</i>	<i>368.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,221.29</i>
<b>Interest</b>	<b>13,479.48</b>	<b>7,436.39</b>	<b>7,395.84</b>	<b>5,556.03</b>
<i>Loans, general purposes</i>	<i>13,479.48</i>	<i>6,713.89</i>	<i>7,395.84</i>	<i>4,693.63</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>722.50</i>	<i>—</i>	<i>862.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>210,054.65</b>	<b>43,118.72</b>	<b>66,477.58</b>	<b>43,800.71</b>
<i>Departmental</i>	<i>210,054.65</i>	<i>36,297.88</i>	<i>66,477.58</i>	<i>34,523.67</i>
General government	737.10	2,193.06	—	75.00
Protection of persons and property	523.83	2,778.20	8,386.71	140.80
Health and sanitation	564.15	13,121.04	—	13,263.35
Highways	15,911.72	17,017.13	9,810.97	20,430.59
Charities	—	—	—	—
Schools	186,763.02	1,188.45	46,235.63	—
Libraries	—	—	160.09	—
Recreation	5,554.83	—	1,884.18	613.93
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>6,820.84</i>	<i>—</i>	<i>9,277.04</i>
Electric light	—	—	—	—
Water	—	6,820.84	—	9,277.04
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>285,147.71</b>	<b>253,793.55</b>	<b>198,000.00</b>	<b>163,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>43,147.71</i>	<i>28,793.55</i>	<i>13,000.00</i>	<i>13,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>242,000.00</i>	<i>225,000.00</i>	<i>185,000.00</i>	<i>150,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>281.52</b>	<b>478.49</b>	<b>635.11</b>	<b>6,218.73</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>281.52</i>	<i>478.49</i>	<i>635.11</i>	<i>6,218.73</i>
<b>Refunds</b>	<b>362.23</b>	<b>1,058.27</b>	<b>200.01</b>	<b>801.14</b>
<b>Agency, trust, and investment</b>	<b>22,818.10</b>	<b>25,266.43</b>	<b>19,798.44</b>	<b>17,302.30</b>
<i>Taxes and licenses for State</i>	<i>9,700.00</i>	<i>13,124.29</i>	<i>7,000.00</i>	<i>7,700.00</i>
<i>Taxes for county</i>	<i>10,446.00</i>	<i>9,137.30</i>	<i>6,642.54</i>	<i>8,292.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,251.90</i>	<i>1,929.04</i>	<i>5,012.00</i>	<i>290.70</i>
<i>All other</i>	<i>1,420.20</i>	<i>1,075.80</i>	<i>1,143.90</i>	<i>1,019.60</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$247,529.13	\$346,734.46	\$233,324.19	\$233,794.68
Permanent debt (except from sinking funds)	43,147.71	28,793.55	13,000.00	13,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	210,054.65	43,118.72	66,477.58	43,800.71
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	242,000.00	225,000.00	185,000.00	150,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds	643.75	1,536.76	835.12	7,019.87
Agency, trust, and investment	22,818.10	25,266.43	19,798.44	17,302.30
<b>Total payments</b>	<b>\$766,193.34</b>	<b>\$670,449.92</b>	<b>\$518,435.33</b>	<b>\$464,917.56</b>
Balance on hand, including funds	70,882.63	116,927.51	61,309.44	37,892.88
<b>GRAND TOTAL</b>	<b>\$837,075.97</b>	<b>\$787,377.43</b>	<b>\$579,744.77</b>	<b>\$502,810.44</b>

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Amherst POPULATION 6,473	Uxbridge POPULATION 6,397	Great Barrington POPULATION 6,369	Ipswich POPULATION 6,217
<b>REVENUE.</b>	<b>\$343,071.41</b>	<b>\$273,692.58</b>	<b>\$310,676.59</b>	<b>\$463,891.82</b>
<b>General</b>	<b>293,867.32</b>	<b>227,913.64</b>	<b>273,735.51</b>	<b>311,335.11</b>
Taxes . . . . .	234,741.63	221,813.81	260,577.50	301,155.41
Property, poll, and income	280,703.29	207,386.86	245,826.33	298,887.94
Corporation, bank, etc.	4,038.34	14,426.95	14,751.17	2,267.47
Licenses and permits	2,885.60	1,954.60	8,084.08	4,764.50
Fines and forfeits	1,412.90	434.85	1,528.91	965.30
Grants and gifts	4,827.29	3,710.48	3,545.02	4,449.90
For expenses	2,331.19	1,578.39	1,187.59	2,629.83
For outlays	2,496.10	2,132.09	2,357.43	1,820.07
All other	—	—	—	—
<b>Commercial</b>	<b>49,204.09</b>	<b>45,778.94</b>	<b>36,941.08</b>	<b>152,556.71</b>
Special assessments	575.00	—	—	571.38
To meet expenses	75.53	—	—	571.38
To meet outlays	499.47	—	—	—
Privileges	11,997.82	9,557.72	10,382.88	9,693.84
Departmental	52,374.95	13,760.24	23,092.63	50,632.92
General government	2,766.54	132.50	616.61	1,066.36
Protection of persons and property	142.93	303.56	192.31	255.19
Health and sanitation	4,133.98	712.85	297.14	82.23
Highways	135.28	1,684.52	—	7,732.00
Charities	8,064.13	10,450.63	15,243.66	11,754.54
Soldiers' benefits	84.00	—	294.00	554.00
Schools	16,878.42	234.95	4,746.34	3,846.15
Libraries	169.00	106.73	871.07	—
Recreation	—	8.44	—	4,597.00
Unclassified	.67	116.06	831.50	745.45
Public service enterprises	—	18,136.39	—	100,240.99
Electric light	—	—	—	78,087.38
Water	—	18,136.39	—	22,153.61
All other	—	—	—	—
Cemeteries	892.94	—	727.50	2,565.86
Interest	3,363.38	4,334.59	2,738.07	8,851.72
On sinking funds	—	—	—	—
On trust and investment funds	747.98	2,766.98	265.58	1,022.43
All other	2,615.40	1,567.61	2,472.49	7,829.29
<b>NON-REVENUE.</b>	<b>\$142,992.99</b>	<b>\$329,853.26</b>	<b>\$203,942.55</b>	<b>\$399,002.48</b>
<b>Offsets to outlays</b>	<b>23,957.98</b>	<b>16,187.45</b>	<b>14,099.02</b>	<b>51.03</b>
Departmental	23,957.98	16,187.45	14,099.02	25.00
Public service enterprises	—	—	—	26.03
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>75,000.00</b>	<b>275,830.00</b>	<b>150,000.00</b>	<b>351,449.13</b>
Loans, general purposes	—	125,000.00	—	25,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	6,365.13
Temporary loans (including revenue loans)	75,000.00	150,000.00	150,000.00	320,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	830.00	—	84.00
<b>Transfers</b>	<b>486.33</b>	<b>2,128.13</b>	<b>—</b>	<b>2,647.64</b>
From sinking funds	—	—	—	—
All other	486.33	2,128.13	—	2,647.64
<b>Refunds</b>	<b>984.62</b>	<b>507.06</b>	<b>855.08</b>	<b>1,715.02</b>
<b>Agency, trust, and investment</b>	<b>42,564.06</b>	<b>35,200.62</b>	<b>38,988.45</b>	<b>43,139.66</b>
Taxes and licenses for State	14,400.00	12,314.19	13,603.89	10,500.00
Taxes for county	25,819.62	13,246.00	20,311.69	10,069.20
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	825.84	8,696.63	3,970.67	21,847.06
All other	1,518.60	943.80	1,102.20	723.40
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$367,029.39	\$289,880.03	\$324,775.61	\$463,942.85
Premiums	—	830.00	—	84.00
Municipal indebtedness	75,000.00	275,000.00	150,000.00	351,365.13
Transfers and refunds	1,470.95	2,635.19	855.08	4,362.66
Agency, trust, and investment	42,564.06	35,200.62	38,988.45	43,139.66
<b>Total receipts</b>	<b>\$486,064.40</b>	<b>\$603,545.84</b>	<b>\$514,619.14</b>	<b>\$862,894.30</b>
Balance on hand, including funds	44,135.79	7,494.10	76,559.71	19,308.87
<b>GRAND TOTAL</b>	<b>\$530,200.19</b>	<b>\$611,039.94</b>	<b>\$591,178.85</b>	<b>\$882,203.17</b>

## Graded According to Population of 1935—Continued.

PAYMENTS.	Amherst POPULATION 6,473	Uxbridge POPULATION 6,397	Great Barrington POPULATION 6,369	Ipswich POPULATION 6,217
<b>Maintenance</b>	<b>\$265,160.27</b>	<b>\$227,748.64</b>	<b>\$291,298.14</b>	<b>\$350,091.69</b>
<i>Departmental</i>	<i>262,898.34</i>	<i>215,821.09</i>	<i>287,055.98</i>	<i>294,020.72</i>
General government	18,767.25	12,845.26	14,402.39	17,622.90
Protection of persons and property	32,030.33	15,118.59	17,992.77	29,829.76
Health and sanitation	12,847.78	13,378.59	10,317.29	9,399.46
Highways	46,261.65	28,073.30	62,012.66	60,456.56
Charities	27,636.30	40,899.81	67,797.41	52,585.14
Soldiers' benefits	2,439.83	5,353.78	5,618.37	6,851.24
Schools	114,858.09	93,535.81	93,679.31	98,187.45
Libraries	1,013.08	4,389.23	8,702.20	1,017.64
Recreation	1,228.45	714.42	2,283.94	3,242.27
Pensions	—	—	1,824.96	300.00
Unclassified	5,815.58	1,512.30	2,424.68	14,528.30
<i>Public service enterprises</i>	<i>—</i>	<i>11,913.01</i>	<i>—</i>	<i>52,066.26</i>
Electric light	—	—	—	44,030.61
Water	—	11,913.01	—	8,035.65
All other	—	—	—	—
Cemeteries	2,173.74	—	4,242.16	4,004.71
Administration of trust funds	88.19	14.54	—	—
<b>Interest</b>	<b>4,229.95</b>	<b>3,796.61</b>	<b>1,550.71</b>	<b>8,903.64</b>
<i>Loans, general purposes</i>	<i>4,229.95</i>	<i>3,636.61</i>	<i>1,550.71</i>	<i>5,133.64</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>160.00</i>	<i>—</i>	<i>3,770.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>73,208.05</b>	<b>66,881.46</b>	<b>18,448.04</b>	<b>66,309.57</b>
<i>Departmental</i>	<i>73,208.05</i>	<i>61,089.87</i>	<i>18,448.04</i>	<i>39,937.47</i>
General government	—	1,688.50	—	—
Protection of persons and property	250.51	1,045.80	—	568.39
Health and sanitation	6,646.92	45.15	—	3,396.14
Highways	56,351.18	55,428.25	18,448.04	23,975.92
Charities	—	1,919.99	—	—
Schools	9,700.46	—	—	6,306.21
Libraries	21.70	—	—	—
Recreation	237.28	962.68	—	5,630.81
Unclassified	—	—	—	60.00
<i>Public service enterprises</i>	<i>—</i>	<i>5,791.59</i>	<i>—</i>	<i>26,142.50</i>
Electric light	—	—	—	16,673.08
Water	—	5,791.59	—	9,469.42
All other	—	—	—	—
Cemeteries	—	—	—	229.60
<b>Municipal indebtedness</b>	<b>91,000.00</b>	<b>138,000.00</b>	<b>189,000.00</b>	<b>373,540.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>16,000.00</i>	<i>13,000.00</i>	<i>14,000.00</i>	<i>33,174.87</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6,365.13</i>
<i>Temporary loans (including revenue loans)</i>	<i>75,000.00</i>	<i>125,000.00</i>	<i>175,000.00</i>	<i>334,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>486.33</b>	<b>2,128.13</b>	<b>—</b>	<b>2,647.64</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>486.33</i>	<i>2,128.13</i>	<i>—</i>	<i>2,647.64</i>
<b>Refunds</b>	<b>984.62</b>	<b>507.06</b>	<b>855.08</b>	<b>1,715.02</b>
<b>Agency, trust, and investment</b>	<b>42,744.22</b>	<b>35,427.44</b>	<b>39,481.18</b>	<b>45,547.65</b>
<i>Taxes and licenses for State</i>	<i>14,400.00</i>	<i>12,314.19</i>	<i>13,603.89</i>	<i>10,500.00</i>
<i>Taxes for county</i>	<i>25,819.62</i>	<i>13,246.00</i>	<i>20,311.69</i>	<i>10,069.20</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,006.00</i>	<i>8,916.85</i>	<i>4,463.40</i>	<i>24,255.05</i>
<i>All other</i>	<i>1,518.60</i>	<i>950.40</i>	<i>1,102.20</i>	<i>723.40</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$269,390.22	\$231,545.25	\$292,848.85	\$358,995.33
Permanent debt (except from sinking funds)	16,000.00	13,000.00	14,000.00	33,174.87
Sinking fund requirements from revenue	—	—	—	—
Outlays	73,208.05	66,881.46	18,448.04	66,309.57
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	6,365.13
Temporary loans	75,000.00	125,000.00	175,000.00	334,000.00
Transfers (except to sinking funds) and refunds	1,470.95	2,635.19	855.08	4,362.66
Agency, trust, and investment	42,744.22	35,427.44	39,481.18	45,547.65
<b>Total payments</b>	<b>\$477,813.44</b>	<b>\$474,489.34</b>	<b>\$540,633.15</b>	<b>\$848,755.21</b>
<i>Balance on hand, including funds</i>	<i>52,386.75</i>	<i>136,550.60</i>	<i>50,545.70</i>	<i>33,447.96</i>
<b>GRAND TOTAL</b>	<b>\$530,200.19</b>	<b>\$611,039.94</b>	<b>\$591,178.85</b>	<b>\$882,203.17</b>



TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Westborough POPULATION 6,073	Wareham POPULATION 6,047	Foxborough POPULATION 5,834	Abington POPULATION 5,696
<b>REVENUE.</b>	<b>\$227,074.73</b>	<b>\$414,144.60</b>	<b>\$265,513.75</b>	<b>\$315,382.75</b>
<b>General</b>	<b>174,817.30</b>	<b>359,363.64</b>	<b>217,858.91</b>	<b>249,739.20</b>
Taxes . . . . .	168,729.41	341,447.12	209,570.66	242,589.16
Property, poll, and income	166,241.34	333,336.34	199,876.90	235,123.49
Corporation, bank, etc.	2,488.07	8,110.78	9,693.76	7,465.67
Licenses and permits	2,595.00	9,679.78	3,364.17	4,059.50
Fines and forfeits	587.60	3,302.93	2,268.63	353.40
Grants and gifts	2,905.29	4,933.81	2,655.45	2,737.14
For expenses	1,639.91	1,709.68	1,112.72	1,142.41
For outlays	1,265.38	3,224.13	1,542.73	1,594.73
All other	—	—	—	—
<b>Commercial</b>	<b>52,257.43</b>	<b>54,780.96</b>	<b>47,654.84</b>	<b>65,643.55</b>
Special assessments	—	—	269.60	—
To meet expenses	—	—	—	—
To meet outlays	—	—	269.60	—
Privileges	7,939.47	11,432.57	6,600.12	9,329.99
Departmental	23,362.04	35,246.62	14,606.36	21,542.07
General government	1,623.00	835.15	11.00	887.89
Protection of persons and property	122.31	271.79	46.37	151.06
Health and sanitation	7,465.26	2,457.26	368.13	760.83
Highways	3,440.75	75.28	50.34	—
Charities	8,108.84	17,761.97	13,068.35	16,922.96
Soldiers' benefits	375.10	444.75	112.60	280.00
Schools	1,825.92	11,444.13	724.20	395.81
Libraries	75.86	—	119.02	218.52
Recreation	—	1,812.99	—	—
Unclassified	325.00	143.30	6.35	1,925.00
Public service enterprises	11,589.72	—	21,801.82	28,014.31
Electric light	—	—	—	—
Water	11,589.72	—	21,801.82	28,014.31
All other	—	—	—	—
Cemeteries	3,073.57	2,483.25	—	—
Interest	6,292.63	5,618.52	4,576.94	6,757.18
On sinking funds	—	—	—	—
On trust and investment funds	1,803.25	300.00	584.05	442.99
All other	4,489.38	5,318.52	3,992.89	6,314.19
<b>NON-REVENUE.</b>	<b>\$128,564.60</b>	<b>\$304,390.36</b>	<b>\$214,198.03</b>	<b>\$476,230.93</b>
Offsets to outlays	—	221.30	3,003.40	84,592.10
Departmental	—	221.30	3,003.40	84,592.10
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>100,000.00</b>	<b>209,600.00</b>	<b>191,000.00</b>	<b>359,080.52</b>
Loans, general purposes	—	59,600.00	—	80,200.00
Loans, public service enterprises	—	—	—	13,600.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	100,000.00	150,000.00	191,000.00	265,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	380.52
<b>Transfers</b>	<b>132.72</b>	<b>100.00</b>	<b>225.78</b>	<b>8,475.57</b>
From sinking funds	—	—	—	—
All other	132.72	100.00	225.78	8,475.57
<b>Refunds</b>	<b>530.39</b>	<b>1,110.81</b>	<b>1,637.99</b>	<b>2,165.91</b>
<b>Agency, trust, and investment</b>	<b>27,901.49</b>	<b>93,358.25</b>	<b>18,330.86</b>	<b>21,916.83</b>
Taxes and licenses for State	7,300.00	18,608.00	8,900.00	9,208.00
Taxes for county	7,861.00	21,198.89	6,207.78	10,641.48
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	11,726.29	32,071.19	2,398.08	1,326.96
All other	1,014.20	21,480.17	825.00	896.40
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$227,074.73	\$414,365.90	\$268,517.15	\$399,974.85
Premiums	—	—	—	380.52
Municipal indebtedness	100,000.00	209,600.00	191,000.00	358,700.00
Transfers and refunds	663.11	1,210.81	1,863.77	10,641.48
Agency, trust, and investment	27,901.49	93,358.25	18,330.86	21,916.83
<b>Total receipts</b>	<b>\$355,639.33</b>	<b>\$718,534.96</b>	<b>\$479,711.78</b>	<b>\$791,613.68</b>
Balance on hand, including funds	15,992.79	3,781.17	72,988.98	12,750.58
<b>GRAND TOTAL</b>	<b>\$371,632.12</b>	<b>\$722,316.13</b>	<b>\$552,700.76</b>	<b>\$804,364.26</b>



Graded According to Population of 1935 — Continued.

PAYMENTS.	Westborough POPULATION 6,073	Wareham POPULATION 6,047	Foxborough POPULATION 5,834	Abington POPULATION 5,696
<b>Maintenance</b>	<b>\$180,638.20</b>	<b>\$339,059.02</b>	<b>\$199,495.17</b>	<b>\$274,238.21</b>
<i>Departmental</i>	<i>168,884.01</i>	<i>335,727.61</i>	<i>182,564.29</i>	<i>253,271.18</i>
General government	12,269.44	17,243.18	11,639.09	13,282.97
Protection of persons and property	12,724.68	26,165.13	16,148.74	17,200.78
Health and sanitation	12,602.50	19,470.44	6,096.09	12,054.16
Highways	27,119.63	35,993.53	32,691.12	39,230.97
Charities	27,993.05	97,864.37	42,258.66	60,962.24
Soldiers' benefits	4,051.21	6,944.29	2,536.61	5,311.06
Schools	59,957.08	119,536.35	63,635.03	89,948.90
Libraries	4,016.12	2,000.00	2,496.58	5,889.70
Recreation	100.46	5,274.99	446.82	2,726.38
Pensions	—	—	—	—
Unclassified	8,049.84	5,235.33	4,615.55	6,664.02
<i>Public service enterprises</i>	<i>7,959.95</i>	<i>100.00</i>	<i>16,930.88</i>	<i>20,967.03</i>
Electric light	—	—	—	—
Water	7,959.95	—	16,930.88	20,967.03
All other	—	100.00	—	—
Cemeteries	3,794.24	3,231.41	—	—
Administration of trust funds	—	—	—	—
<b>Interest</b>	<b>1,700.25</b>	<b>1,534.61</b>	<b>7,920.43</b>	<b>3,765.03</b>
<i>Loans, general purposes</i>	<i>1,700.25</i>	<i>1,534.61</i>	<i>4,916.05</i>	<i>2,010.03</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>3,004.38</i>	<i>1,755.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>9,996.92</b>	<b>31,681.51</b>	<b>17,579.70</b>	<b>75,010.40</b>
<i>Departmental</i>	<i>6,671.27</i>	<i>31,681.51</i>	<i>16,015.60</i>	<i>59,174.50</i>
General government	118.00	—	42.59	1,039.70
Protection of persons and property	—	15,403.60	626.03	3,689.70
Health and sanitation	1,767.63	—	1,286.86	8,068.70
Highways	4,785.64	14,542.76	12,101.69	29,886.01
Charities	—	243.65	—	—
Schools	—	307.88	—	13,412.92
Libraries	—	—	—	—
Recreation	—	1,183.62	138.83	3,077.47
Unclassified	—	—	1,819.60	—
<i>Public service enterprises</i>	<i>1,325.65</i>	<i>—</i>	<i>1,564.10</i>	<i>15,835.90</i>
Electric light	—	—	—	—
Water	1,325.65	—	1,564.10	15,835.90
All other	—	—	—	—
Cemeteries	2,000.00	—	—	—
<b>Municipal indebtedness</b>	<b>127,800.00</b>	<b>192,000.00</b>	<b>254,500.00</b>	<b>239,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,800.00</i>	<i>12,000.00</i>	<i>28,500.00</i>	<i>10,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>120,000.00</i>	<i>180,000.00</i>	<i>226,000.00</i>	<i>228,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>132.72</b>	<b>100.00</b>	<b>225.78</b>	<b>8,475.57</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>132.72</i>	<i>100.00</i>	<i>225.78</i>	<i>8,475.57</i>
<b>Refunds</b>	<b>530.39</b>	<b>1,110.81</b>	<b>1,637.99</b>	<b>2,165.91</b>
<b>Agency, trust, and investment</b>	<b>28,751.85</b>	<b>93,382.25</b>	<b>16,806.63</b>	<b>32,382.66</b>
<i>Taxes and licenses for State</i>	<i>7,300.00</i>	<i>18,608.00</i>	<i>8,900.00</i>	<i>9,208.00</i>
<i>Taxes for county</i>	<i>7,861.00</i>	<i>21,198.89</i>	<i>6,207.78</i>	<i>21,370.33</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>12,592.25</i>	<i>32,071.19</i>	<i>873.85</i>	<i>902.53</i>
<i>All other</i>	<i>998.60</i>	<i>21,504.17</i>	<i>825.00</i>	<i>901.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$182,338.45	\$340,593.63	\$207,415.60	\$278,003.24
Permanent debt (except from sinking funds)	7,800.00	12,000.00	28,500.00	10,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	9,996.92	31,681.51	17,579.70	75,010.40
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	120,000.00	180,000.00	226,000.00	228,500.00
Transfers (except to sinking funds) and refunds	663.11	1,210.81	1,863.77	10,641.48
Agency, trust, and investment	28,751.85	93,382.25	16,806.63	32,382.66
<b>Total payments</b>	<b>\$349,550.33</b>	<b>\$658,868.20</b>	<b>\$498,165.70</b>	<b>\$635,037.78</b>
Balance on hand, including funds	22,081.79	63,447.93	54,535.06	169,326.48
<b>GRAND TOTAL</b>	<b>\$371,632.12</b>	<b>\$722,316.13</b>	<b>\$552,700.76</b>	<b>\$804,364.26</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Somerset POPULATION 5,656	Orange POPULATION 5,383	Easton POPULATION 5,294	Monson POPULATION 5,193
<b>REVENUE.</b>	<b>\$343,206.11</b>	<b>\$271,497.92</b>	<b>\$236,516.20</b>	<b>\$202,750.81</b>
<b>General</b>	<b>286,053.54</b>	<b>210,143.86</b>	<b>195,976.80</b>	<b>165,595.92</b>
<i>Taxes</i>	<i>279,404.45</i>	<i>202,234.44</i>	<i>167,626.88</i>	<i>142,839.47</i>
Property, poll, and income	278,548.40	196,991.34	162,744.55	37,650.25
Corporation, bank, etc.	856.05	5,243.10	4,882.33	5,189.22
<i>Licenses and permits</i>	<i>1,231.00</i>	<i>4,648.17</i>	<i>2,902.00</i>	<i>1,324.48</i>
<i>Fines and forfeits</i>	<i>953.00</i>	<i>612.60</i>	<i>1,297.78</i>	<i>470.40</i>
<i>Grants and gifts</i>	<i>4,465.09</i>	<i>2,848.75</i>	<i>24,160.14</i>	<i>20,961.57</i>
For expenses	1,396.96	1,410.02	24,150.14	20,961.57
For outlays	3,068.13	1,438.73	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>57,152.57</b>	<b>61,354.06</b>	<b>40,539.40</b>	<b>37,154.89</b>
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>7,126.35</i>	<i>6,305.69</i>	<i>8,582.39</i>	<i>4,425.80</i>
<i>Departmental</i>	<i>14,610.63</i>	<i>30,183.10</i>	<i>11,752.72</i>	<i>16,268.87</i>
General government	—	3,103.50	1,036.40	167.08
Protection of persons and property	32.58	441.67	140.21	297.07
Health and sanitation	—	1,863.13	607.84	180.71
Highways	—	751.35	20.91	6,009.02
Charities	13,259.57	18,103.78	6,785.14	6,971.54
Soldiers' benefits	192.00	693.04	189.00	120.00
Schools	1,030.93	4,914.47	2,963.22	2,523.45
Libraries	81.05	47.14	—	—
Recreation	—	—	—	—
Unclassified	14.50	265.02	10.00	—
<i>Public service enterprises</i>	<i>32,698.18</i>	<i>16,933.78</i>	—	<i>11,860.94</i>
Electric light	—	—	—	—
Water	32,698.18	16,933.78	—	11,860.94
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>3,721.66</i>	—	<i>2,200.00</i>
<i>Interest</i>	<i>2,717.41</i>	<i>4,209.83</i>	<i>20,204.29</i>	<i>2,399.28</i>
On sinking funds	—	—	—	—
On trust and investment funds	20.80	562.68	17,219.94	85.78
All other	2,696.61	3,647.15	2,984.35	2,313.50
<b>NON-REVENUE.</b>	<b>\$105,465.12</b>	<b>\$213,074.05</b>	<b>\$266,985.61</b>	<b>\$131,999.69</b>
<b>Offsets to outlays</b>	<b>21,000.00</b>	<b>3,580.52</b>	<b>5,100.00</b>	<b>8,221.18</b>
<i>Departmental</i>	<i>21,000.00</i>	<i>3,580.52</i>	<i>5,100.00</i>	<i>8,221.18</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>50,000.00</b>	<b>178,300.00</b>	<b>150,000.00</b>	<b>107,013.74</b>
<i>Loans, general purposes</i>	—	—	—	<i>7,000.00</i>
<i>Loans, public service enterprises</i>	—	<i>3,300.00</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds, refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>175,000.00</i>	<i>150,000.00</i>	<i>100,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	<i>13.74</i>
<b>Transfers</b>	—	<b>209.72</b>	<b>17,401.95</b>	<b>79.75</b>
<i>From sinking funds</i>	—	—	—	—
All other	—	209.72	17,401.95	79.75
<b>Refunds</b>	<b>671.64</b>	<b>3,570.53</b>	<b>293.01</b>	<b>78.87</b>
<b>Agency, trust, and investment</b>	<b>33,793.48</b>	<b>27,413.28</b>	<b>94,190.65</b>	<b>16,606.15</b>
<i>Taxes and licenses for State</i>	<i>17,737.15</i>	<i>8,300.00</i>	<i>8,800.00</i>	<i>5,600.00</i>
<i>Taxes for county</i>	<i>14,243.00</i>	<i>15,162.62</i>	<i>7,031.27</i>	<i>5,768.61</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,111.93</i>	<i>3,051.76</i>	<i>59,877.29</i>	<i>4,487.54</i>
All other	701.40	899.00	18,432.09	760.00
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$364,206.11	\$275,078.44	\$241,616.20	\$210,971.99
Premiums	—	—	—	13.74
Municipal indebtedness	50,000.00	178,300.00	150,000.00	107,000.00
Transfers and refunds	671.64	3,780.25	17,694.96	158.62
Agency, trust, and investment	33,793.48	27,413.28	94,190.65	16,606.15
<b>Total receipts</b>	<b>\$448,671.23</b>	<b>\$484,571.97</b>	<b>\$503,501.81</b>	<b>\$334,750.50</b>
Balance on hand, including funds	64,455.77	58,786.53	54,846.65	19,410.02
<b>GRAND TOTAL</b>	<b>\$513,127.00</b>	<b>\$543,358.50</b>	<b>\$558,348.46</b>	<b>\$354,160.52</b>

## Graded According to Population of 1935 — Continued.

PAYMENTS.	Somerset POPULATION 5,656	Orange POPULATION 5,383	Easton POPULATION 5,294	Monson POPULATION 5,193
<b>Maintenance</b>	<b>\$263,627.96</b>	<b>\$252,571.63</b>	<b>\$214,830.83</b>	<b>\$177,478.37</b>
<i>Departmental</i>	<i>250,384.97</i>	<i>238,515.38</i>	<i>214,740.42</i>	<i>169,855.02</i>
General government	16,643.60	14,870.11	9,883.90	10,345.41
Protection of persons and property	29,707.03	30,908.87	18,366.23	6,026.01
Health and sanitation	20,431.56	6,857.89	10,042.77	3,673.72
Highways	31,497.75	41,901.31	32,944.17	47,490.19
Charities	50,549.64	49,879.56	46,412.11	39,669.07
Soldiers' benefits	3,404.25	1,391.57	5,368.10	1,496.41
Schools	91,342.12	77,362.96	88,644.66	57,031.60
Libraries	1,913.19	6,316.68	—	500.00
Recreation	961.05	737.14	94.77	75.82
Pensions	—	312.00	491.04	—
Unclassified	3,934.78	7,977.29	2,492.67	3,546.79
<i>Public service enterprises</i>	<i>13,242.99</i>	<i>9,841.36</i>	—	<i>4,215.85</i>
Electric light	—	—	—	—
Water	13,242.99	9,841.36	—	4,215.85
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>4,214.89</i>	—	<i>3,407.50</i>
<i>Administration of trust funds</i>	—	—	<i>90.41</i>	—
<b>Interest</b>	<b>21,122.71</b>	<b>6,254.29</b>	<b>5,238.42</b>	<b>2,534.58</b>
<i>Loans, general purposes</i>	<i>4,062.71</i>	<i>5,724.29</i>	<i>6,238.42</i>	<i>2,613.33</i>
<i>Loans, public service enterprises</i>	<i>17,060.00</i>	<i>630.00</i>	—	<i>21.25</i>
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>19,219.72</b>	<b>24,395.71</b>	<b>19,033.94</b>	<b>18,864.69</b>
<i>Departmental</i>	<i>19,219.72</i>	<i>18,141.42</i>	<i>19,003.94</i>	<i>18,864.69</i>
General government	—	60.50	—	—
Protection of persons and property	591.50	2,504.60	1,720.00	112.32
Health and sanitation	—	—	997.09	—
Highways	9,739.98	14,926.32	16,000.00	12,720.90
Charities	—	—	—	685.96
Schools	8,888.24	—	286.85	—
Libraries	—	—	—	—
Recreation	—	—	—	5,345.51
Unclassified	—	650.00	—	—
<i>Public service enterprises</i>	—	<i>6,254.29</i>	—	—
Electric light	—	—	—	—
Water	—	6,254.29	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>85,750.00</b>	<b>192,000.00</b>	<b>132,500.00</b>	<b>117,000.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>35,750.00</i>	<i>17,000.00</i>	<i>7,500.00</i>	<i>12,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>175,000.00</i>	<i>125,000.00</i>	<i>105,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>209.72</b>	<b>17,401.95</b>	<b>79.75</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	<i>209.72</i>	<i>17,401.95</i>	<i>79.75</i>
<b>Refunds</b>	<b>671.64</b>	<b>3,570.53</b>	<b>293.01</b>	<b>78.87</b>
<b>Agency, trust, and investment</b>	<b>33,829.22</b>	<b>27,781.24</b>	<b>87,963.24</b>	<b>16,691.93</b>
<i>Taxes and licenses for State</i>	<i>17,737.15</i>	<i>8,300.00</i>	<i>8,800.00</i>	<i>6,600.00</i>
<i>Taxes for county</i>	<i>14,243.00</i>	<i>15,162.52</i>	<i>7,081.27</i>	<i>5,768.61</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,147.67</i>	<i>3,419.72</i>	<i>53,632.36</i>	<i>4,573.32</i>
<i>All other</i>	<i>701.40</i>	<i>899.00</i>	<i>18,449.61</i>	<i>750.00</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$284,750.67	\$258,825.92	\$220,069.25	\$180,012.95
Permanent debt (except from sinking funds)	35,750.00	17,000.00	7,500.00	12,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	19,219.72	24,395.71	19,003.94	18,864.69
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	50,000.00	175,000.00	125,000.00	105,000.00
Transfers (except to sinking funds) and refunds	671.64	3,780.25	17,694.96	158.62
Agency, trust, and investment	33,829.22	27,781.24	87,963.24	16,691.93
<b>Total payments</b>	<b>\$424,221.25</b>	<b>\$506,783.12</b>	<b>\$477,231.39</b>	<b>\$332,728.19</b>
Balance on hand, including funds	88,905.75	36,575.38	81,117.07	21,432.33
<b>GRAND TOTAL</b>	<b>\$513,127.00</b>	<b>\$543,358.50</b>	<b>\$558,348.46</b>	<b>\$354,160.52</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Longmeadow POPULATION 5,105	Seekonk POPULATION 5,011
REVENUE.	\$444,906.67	\$186,731.68
General . . . . .	374,407.45	166,150.21
<i>Taxes</i> . . . . .	362,114.52	159,061.64
Property, poll, and income . . . . .	358,510.96	157,995.15
Corporation, bank, etc. . . . .	3,603.56	1,066.49
<i>Licenses and permits</i> . . . . .	2,479.75	2,245.16
<i>Fines and forfeits</i> . . . . .	4,829.50	2,418.26
<i>Grants and gifts</i> . . . . .	4,983.68	2,425.17
For expenses . . . . .	1,915.56	1,090.45
For outlays . . . . .	3,068.12	1,334.72
<i>All other</i> . . . . .	—	—
Commercial . . . . .	70,499.22	20,581.47
<i>Special assessments</i> . . . . .	3,889.18	—
To meet expenses . . . . .	—	—
To meet outlays . . . . .	3,889.18	—
<i>Privileges</i> . . . . .	19,737.97	6,252.31
<i>Departmental</i> . . . . .	10,782.55	10,053.36
General government . . . . .	1,747.20	63.87
Protection of persons and property . . . . .	188.87	160.45
Health and sanitation . . . . .	1,859.96	559.15
Highways . . . . .	1,833.75	3.85
Charities . . . . .	1,762.72	8,978.19
Soldiers' benefits . . . . .	50.00	120.00
Schools . . . . .	690.77	—
Libraries . . . . .	—	9.35
Recreation . . . . .	2,641.03	—
Unclassified . . . . .	8.25	158.50
<i>Public service enterprises</i> . . . . .	29,357.73	—
Electric light . . . . .	—	—
Water . . . . .	29,357.73	—
All other . . . . .	—	—
<i>Cemeteries</i> . . . . .	—	248.00
<i>Interest</i> . . . . .	6,731.79	4,027.80
On sinking funds . . . . .	—	—
On trust and investment funds . . . . .	273.83	302.90
All other . . . . .	6,457.96	3,724.90
NON-REVENUE.	\$63,181.82	\$107,404.43
Offsets to outlays . . . . .	12,119.73	—
<i>Departmental</i> . . . . .	10,943.90	—
<i>Public service enterprises</i> . . . . .	1,175.83	—
<i>Cemeteries</i> . . . . .	—	—
Municipal indebtedness . . . . .	—	81,500.00
<i>Loans, general purposes</i> . . . . .	—	1,500.00
<i>Loans, public service enterprises</i> . . . . .	—	—
<i>Loans, cemeteries</i> . . . . .	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	—	80,000.00
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—
<i>Premiums</i> . . . . .	—	—
Transfers . . . . .	—	261.78
<i>From sinking funds</i> . . . . .	—	—
<i>All other</i> . . . . .	—	261.78
Refunds . . . . .	2,959.09	534.87
Agency, trust, and investment . . . . .	48,103.00	25,107.78
<i>Taxes and licenses for State</i> . . . . .	17,739.18	7,700.00
<i>Taxes for county</i> . . . . .	18,233.36	6,196.11
<i>Reimbursements for grade crossings</i> . . . . .	—	—
<i>Sinking and other permanent funds</i> . . . . .	11,166.26	10,004.27
<i>All other</i> . . . . .	964.20	1,207.40
RECAPITULATION.		
Revenue and offsets to outlays . . . . .	\$457,026.40	\$186,731.68
Premiums . . . . .	—	—
Municipal indebtedness . . . . .	—	81,500.00
Transfers and refunds . . . . .	2,959.09	796.65
Agency, trust, and investment . . . . .	48,103.00	25,107.78
Total receipts . . . . .	\$508,088.49	\$294,136.11
Balance on hand, including funds . . . . .	86,090.42	16,483.50
GRAND TOTAL . . . . .	\$593,178.91	\$310,619.61



## Graded According to Population of 1935 — Continued.

PAYMENTS.	Longmeadow POPULATION 5,105	Seekonk POPULATION 5,011
<b>Maintenance . . . . .</b>	<b>\$272,922.78</b>	<b>\$154,205.29</b>
<i>Departmental . . . . .</i>	<i>261,478.42</i>	<i>154,171.11</i>
General government . . . . .	19,438.59	6,845.26
Protection of persons and property . . . . .	27,540.55	5,440.16
Health and sanitation . . . . .	16,996.07	8,012.36
Highways . . . . .	31,785.00	26,157.35
Charities . . . . .	10,288.90	30,877.41
Soldiers' benefits . . . . .	304.00	3,298.97
Schools . . . . .	132,347.80	71,832.44
Libraries . . . . .	6,875.98	749.70
Recreation . . . . .	11,221.59	85.77
Pensions . . . . .	—	—
Unclassified . . . . .	4,679.94	871.69
<i>Public service enterprises . . . . .</i>	<i>11,274.09</i>	<i>—</i>
Electric light . . . . .	—	—
Water . . . . .	11,274.09	—
All other . . . . .	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>5.50</i>
<i>Administration of trust funds . . . . .</i>	<i>170.27</i>	<i>28.68</i>
<b>Interest . . . . .</b>	<b>12,106.25</b>	<b>4,211.28</b>
<i>Loans, general purposes . . . . .</i>	<i>12,042.50</i>	<i>4,211.28</i>
<i>Loans, public service enterprises . . . . .</i>	<i>63.75</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>65,673.80</b>	<b>5,973.64</b>
<i>Departmental . . . . .</i>	<i>62,231.82</i>	<i>5,973.64</i>
General government . . . . .	—	293.15
Protection of persons and property . . . . .	8,334.87	—
Health and sanitation . . . . .	6,800.36	—
Highways . . . . .	42,066.10	5,547.65
Charities . . . . .	—	—
Schools . . . . .	613.80	132.84
Libraries . . . . .	—	—
Recreation . . . . .	4,416.69	—
Unclassified . . . . .	—	—
<i>Public service enterprises . . . . .</i>	<i>3,441.98</i>	<i>—</i>
Electric light . . . . .	—	—
Water . . . . .	3,441.98	—
All other . . . . .	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>121,000.00</b>	<b>105,000.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>36,000.00</i>	<i>10,000.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>85,000.00</i>	<i>95,000.00</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>—</b>	<b>261.78</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>—</i>	<i>261.78</i>
<b>Refunds . . . . .</b>	<b>2,959.09</b>	<b>534.87</b>
<b>Agency, trust, and investment . . . . .</b>	<b>48,118.12</b>	<b>25,146.62</b>
<i>Taxes and licenses for State . . . . .</i>	<i>17,739.18</i>	<i>7,700.00</i>
<i>Taxes for county . . . . .</i>	<i>18,233.36</i>	<i>6,196.11</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>11,166.38</i>	<i>10,016.71</i>
<i>All other . . . . .</i>	<i>979.20</i>	<i>1,233.80</i>

## RECAPITULATION.

Maintenance and interest . . . . .	\$285,029.03	\$158,416.57
Permanent debt (except from sinking funds) . . . . .	36,000.00	10,000.00
Sinking fund requirements from revenue . . . . .	—	—
Outlays . . . . .	65,673.80	5,973.64
Permanent debt from sinking funds . . . . .	—	—
Bonds refunded, current year . . . . .	—	—
Temporary loans . . . . .	85,000.00	95,000.00
Transfers (except to sinking funds) and refunds . . . . .	2,959.09	796.65
Agency, trust, and investment . . . . .	48,118.12	25,146.62
<b>Total payments . . . . .</b>	<b>\$522,780.04</b>	<b>\$295,333.48</b>
Balance on hand, including funds . . . . .	70,398.87	15,286.13
<b>GRAND TOTAL . . . . .</b>	<b>\$593,178.91</b>	<b>\$310,619.61</b>

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (87 TOWNS).		POPULATION 976,321
REVENUE.		\$62,379,497.26
<b>General</b>		<b>49,031,686.86</b>
<i>Taxes</i>		<i>46,932,251.58</i>
Property, poll, and income		45,726,945.55
Corporation, bank, etc.		1,205,306.03
<i>Licenses and permits</i>		<i>670,869.96</i>
<i>Fines and forfeits</i>		<i>145,059.68</i>
<i>Grants and gifts</i>		<i>1,276,556.82</i>
For expenses		547,060.81
For outlays		729,496.01
All other		6,948.82
<b>Commercial</b>		<b>13,347,810.40</b>
<i>Special assessments</i>		<i>445,570.32</i>
To meet expenses		85,658.24
To meet outlays		359,912.08
<i>Privileges</i>		<i>1,497,623.30</i>
<i>Departmental</i>		<i>3,180,633.12</i>
General government		132,538.61
Protection of persons and property		52,344.16
Health and sanitation		314,182.37
Highways		122,475.83
Charities		<sup>2</sup> 1,980,570.03
Soldiers' benefits		62,810.09
Schools		413,202.32
Libraries		30,127.35
Recreation		53,120.16
Unclassified		<sup>1</sup> 19,262.20
<i>Public service enterprises</i>		<i>6,932,204.54</i>
Electric light		<sup>3</sup> 3,145,865.84
Water		3,744,553.98
All other		42,784.72
<i>Cemeteries</i>		<i>220,876.88</i>
<i>Interest</i>		<i>1,069,902.24</i>
On sinking funds		11,936.89
On trust and investment funds		167,745.40
All other		890,219.95
NON-REVENUE.		\$41,231,735.68
<b>Offsets to outlays</b>		<b>1,220,904.82</b>
<i>Departmental</i>		<i>1,170,027.82</i>
<i>Public service enterprises</i>		<i>43,845.83</i>
<i>Cemeteries</i>		<i>7,031.17</i>
<b>Municipal indebtedness</b>		<b>33,247,773.77</b>
<i>Loans, general purposes</i>		<i>2,649,900.00</i>
<i>Loans, public service enterprises</i>		<i>538,150.00</i>
<i>Loans, cemeteries</i>		
<i>Bonds refunded, current year</i>		<i>234,274.61</i>
<i>Temporary loans (including revenue loans)</i>		<i>29,767,500.00</i>
<i>Unpaid warrants or orders, current year</i>		<i>45,756.22</i>
<i>Premiums</i>		<i>12,192.94</i>
<b>Transfers</b>		<b>558,517.63</b>
<i>From sinking funds</i>		<i>53,000.00</i>
All other		505,517.63
<b>Refunds</b>		<b>240,183.95</b>
<b>Agency, trust, and investment</b>		<b>5,964,355.51</b>
<i>Taxes and licenses for State</i>		<i>2,162,774.07</i>
<i>Taxes for county</i>		<i>2,068,331.68</i>
<i>Reimbursements for grade crossings</i>		
<i>Sinking and other permanent funds</i>		<i>1,547,755.46</i>
All other		185,494.30
RECAPITULATION.		
Revenue and offsets to outlays		\$63,600,402.08
Premiums		12,192.94
Municipal indebtedness		33,235,580.83
Transfers and refunds		798,701.58
Agency, trust, and investment		5,964,355.51
<b>Total receipts</b>		<b>\$103,611,232.94</b>
Balance on hand, including funds		8,696,843.85
<b>GRAND TOTAL</b>		<b>\$112,308,076.79</b>

<sup>1</sup> Includes \$179.02 from administration of trust funds.<sup>2</sup> Includes \$143,986.54 from municipal general hospitals.<sup>3</sup> Includes gas. See footnotes on pp. 86 and 102.

## Graded According to Population of 1935 — Concluded.

AGGREGATE PAYMENTS (\$7 TOWNS).		POPULATION 976,321
<b>Maintenance</b>		<b>\$47,108,823.57</b>
<i>Departmental</i>		<i>42,301,108.27</i>
General government		2,535,780.53
Protection of persons and property		5,528,802.45
Health and sanitation		2,725,794.46
Highways		5,573,094.55
Charities		17,131,890.36
Soldiers' benefits		824,660.07
Schools		15,204,779.40
Libraries		752,574.26
Recreation		783,382.50
Pensions		207,610.39
Unclassified		1,032,739.30
<i>Public service enterprises</i>		<i>4,480,445.29</i>
Electric light		2,385,655.64
Water		2,062,848.64
All other		31,941.01
<i>Cemeteries</i>		<i>319,331.20</i>
<i>Administration of trust funds</i>		<i>7,938.81</i>
<b>Interest</b>		<b>2,121,378.88</b>
<i>Loans, general purposes</i>		<i>1,578,832.94</i>
<i>Loans, public service enterprises</i>		<i>542,495.94</i>
<i>Loans, cemeteries</i>		<i>60.00</i>
<b>Outlays</b>		<b>8,834,467.87</b>
<i>Departmental</i>		<i>7,381,573.87</i>
General government		110,967.08
Protection of persons and property		316,525.50
Health and sanitation		1,308,394.99
Highways		3,204,547.24
Charities		335,287.93
Schools		1,935,718.08
Libraries		41,580.79
Recreation		382,371.03
Unclassified		46,181.23
<i>Public service enterprises</i>		<i>1,363,879.30</i>
Electric light		239,526.90
Water		938,985.38
All other		26,367.02
<i>Cemeteries</i>		<i>89,014.70</i>
<b>Municipal indebtedness</b>		<b>37,576,337.06</b>
<i>From sinking funds</i>		<i>53,000.00</i>
<i>From revenue and other sources</i>		<i>45,830,440.10</i>
<i>Bonds refunded, current year</i>		<i>234,274.61</i>
<i>Temporary loans (including revenue loans)</i>		<i>31,378,757.07</i>
<i>Warrants or orders, previous years</i>		<i>79,865.28</i>
<b>Transfers</b>		<b>558,517.63</b>
<i>To sinking funds from revenue</i>		<i>8,287.23</i>
<i>All other</i>		<i>550,230.40</i>
<b>Refunds</b>		<b>240,183.95</b>
<b>Agency, trust, and investment</b>		<b>5,816,809.47</b>
<i>Taxes and licenses for State</i>		<i>2,162,774.07</i>
<i>Taxes for county</i>		<i>2,079,216.54</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>1,386,442.36</i>
<i>All other</i>		<i>188,376.50</i>
RECAPITULATION.		
Maintenance and interest		\$49,230,202.45
Permanent debt (except from sinking funds)		45,830,440.10
Sinking fund requirements from revenue		8,287.23
Outlays		8,834,467.87
Permanent debt from sinking funds		53,000.00
Bonds refunded, current year		234,274.61
Temporary loans		31,458,622.35
Transfers (except to sinking funds) and refunds		790,414.35
Agency, trust, and investment		5,816,809.47
<b>Total payments</b>		<b>\$102,256,518.43</b>
Balance on hand, including funds		10,051,558.36
<b>GRAND TOTAL</b>		<b>\$112,308,076.79</b>

<sup>1</sup> Includes \$235,619.24 for municipal general hospitals.<sup>2</sup> Includes gas. See footnotes on pp. 87 and 103.<sup>3</sup> Includes \$6,649.84 for municipal general hospitals.<sup>4</sup> Includes \$9,628.96 paid from Federal grants for outlays and \$8,000 paid from sewer assessment fund.





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## DIVISION B

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## INDEBTEDNESS

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TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1935.*

	Towns. (Population over 5,000)	TOTALS	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	Cemetery Loans	TEMPORARY LOANS		Warrants or Orders
							Revenue	Other	
Brookline	.	\$2,256,500.00	\$1,448,500.00	-	\$308,000.00	-	\$500,000.00	-	-
Arlington	.	1,763,830.48	1,155,500.00	\$45,062.68	142,000.00	-	400,000.00	-	\$21,267.80
Watertown	.	1,827,700.00	1,469,700.00	-	8,000.00	-	350,000.00	-	-
Belmont	.	1,849,000.00	1,003,000.00	-	246,000.00	-	600,000.00	-	-
Framingham	.	1,683,571.92	1,037,200.00	16,371.92	280,000.00	-	350,000.00	-	-
Weymouth	.	1,003,500.00	646,000.00	-	157,500.00	-	200,000.00	-	-
Meduuen	.	986,984.99	586,400.00	5,328.99	120,256.00	-	275,000.00	-	-
Milton	.	1,468,000.00	844,000.00	-	474,000.00	-	150,000.00	-	-
Braintree	.	1,387,000.00	1,067,000.00	-	20,000.00	-	300,000.00	-	-
West Springfield	.	1,419,000.00	1,041,000.00	-	64,000.00	-	314,000.00	-	-
Winthrop	.	582,600.00	259,600.00	-	48,000.00	-	275,000.00	-	-
Wakefield	.	1,104,000.00	496,000.00	-	258,000.00	-	350,000.00	-	-
Greenfield	.	519,500.00	255,500.00	-	114,000.00	-	150,000.00	-	-
Southbridge	.	131,250.00	56,250.00	-	-	-	75,000.00	-	-
Norwood	.	1,335,345.71	996,000.00	22,103.04	77,800.00	-	200,000.00	1 \$20,000.00	19,442.67
Dedham	.	515,000.00	365,000.00	-	-	-	150,000.00	-	-
Saugus	.	688,603.84	256,000.00	161,109.84	11,500.00	-	250,000.00	2 \$10,000.00	-
Milford	.	516,289.61	330,000.00	64,289.61	-	-	122,000.00	-	-
Natick	.	1,008,350.00	390,700.00	-	92,650.00	-	525,000.00	-	-
Danvers	.	619,000.00	388,000.00	-	231,000.00	-	-	-	-
Webster	.	512,000.00	312,000.00	-	-	-	200,000.00	-	-
Wellesley	.	1,252,000.00	844,000.00	-	258,000.00	-	150,000.00	-	-
Winchester	.	1,162,000.00	846,000.00	-	16,000.00	-	300,000.00	-	-
Plymouth	.	219,300.00	134,500.00	-	84,750.00	-	-	-	50.00
Adams	.	576,500.00	451,500.00	-	-	-	125,000.00	-	-
Clinton	.	258,900.00	92,000.00	-	-	-	166,900.00	-	-
Needham	.	919,000.00	798,000.00	-	21,000.00	-	100,000.00	-	-
Fairhaven	.	394,497.95	229,355.00	65,142.95	-	-	100,000.00	-	-
Stoughton	.	435,200.44	225,000.00	18,200.44	42,000.00	-	150,000.00	-	-
Lexington	.	859,500.00	382,500.00	-	215,000.00	-	250,000.00	2 \$12,000.00	-
Athol	.	288,000.00	157,000.00	-	81,000.00	-	50,000.00	-	-
Reading	.	641,100.00	176,600.00	25,000.00	189,500.00	-	250,000.00	-	-
Northbridge	.	290,715.00	235,500.00	-	-	-	50,000.00	-	5,215.00
Andover	.	480,000.00	470,000.00	-	5,000.00	-	-	2 \$5,000.00	-
Amesbury	.	378,951.44	91,450.00	13,001.44	118,500.00	-	150,000.00	2 \$6,000.00	-
Easthampton	.	181,019.32	66,500.00	14,519.32	-	-	100,000.00	-	-
Swampscott	.	644,650.00	463,150.00	-	31,500.00	-	150,000.00	-	-
North Attleborough	.	143,000.00	72,000.00	-	21,000.00	-	50,000.00	-	-
Marblehead	.	1,008,000.00	860,000.00	-	148,000.00	-	-	-	-
Palmer	.	154,000.00	103,000.00	-	-	\$1,000.00	50,000.00	-	-
Dartmouth	.	451,625.00	231,125.00	-	190,500.00	-	30,000.00	-	-
Bridgewater	.	472,300.00	37,300.00	-	355,000.00	-	80,000.00	-	-
Middleborough	.	263,352.10	115,950.00	-	62,000.00	-	-	-	-

Hudson .	.	.	.	.	.	330,100.00	165,500.00	-	94,600.00	-	70,000.00	-
Stoughton .	.	.	.	.	.	360,000.00	242,000.00	-	18,000.00	-	100,000.00	-
Barnstable .	.	.	.	.	.	106,000.00	56,000.00	-	-	-	50,000.00	-
Montague .	.	.	.	.	.	110,000.00	110,000.00	-	-	-	-	-
Rockland .	.	.	.	.	.	288,000.00	163,000.00	-	-	-	125,000.00	-
Ware .	.	.	.	.	.	160,400.00	105,400.00	-	5,000.00	-	50,000.00	-
Concord .	.	.	.	.	.	582,500.00	342,000.00	-	240,500.00	-	-	-
Grafton .	.	.	.	.	.	93,000.00	18,000.00	-	-	-	75,000.00	-
Chelmsford .	.	.	.	.	.	89,080.00	59,080.00	-	-	-	30,000.00	-
Whitman .	.	.	.	.	.	164,000.00	139,000.00	-	-	-	25,000.00	-
Randolph .	.	.	.	.	.	276,000.00	124,000.00	-	27,000.00	-	125,000.00	-
Franklin .	.	.	.	.	.	337,801.24	212,500.00	2,001.24	48,300.00	-	75,000.00	-
Walpole .	.	.	.	.	.	506,000.00	329,000.00	-	77,000.00	-	100,000.00	-
Hingham .	.	.	.	.	.	95,001.68	95,000.00	-	-	-	-	1.68
Agawam .	.	.	.	.	.	405,500.00	190,000.00	25,000.00	40,500.00	-	150,000.00	-
North Andover .	.	.	.	.	.	150,082.98	60,000.00	4,082.98	11,000.00	-	75,000.00	-
Shrewsbury .	.	.	.	.	.	420,100.00	128,100.00	-	107,000.00	-	185,000.00	-
Maynard .	.	.	.	.	.	222,000.00	222,000.00	-	-	-	-	-
Millbury .	.	.	.	.	.	37,000.00	17,000.00	-	-	-	20,000.00	-
South Hadley .	.	.	.	.	.	273,000.00	233,000.00	-	-	-	40,000.00	-
Billerica .	.	.	.	.	.	217,600.00	110,000.00	-	47,600.00	-	60,000.00	-
Winchendon .	.	.	.	.	.	257,950.00	157,950.00	-	-	-	100,000.00	-
Tewksbury .	.	.	.	.	.	142,600.00	62,600.00	-	-	-	80,000.00	-
Naushafield .	.	.	.	.	.	163,500.00	74,500.00	-	29,000.00	-	60,000.00	-
Falmouth .	.	.	.	.	.	366,500.00	228,000.00	-	80,500.00	-	58,000.00	-
Auburn .	.	.	.	.	.	380,800.00	237,000.00	13,800.00	-	-	130,000.00	-
Canton .	.	.	.	.	.	265,000.00	75,000.00	-	15,000.00	-	175,000.00	-
Draut .	.	.	.	.	.	240,500.00	90,500.00	-	-	-	145,000.00	-
Spencer .	.	.	.	.	.	133,000.00	81,000.00	-	22,000.00	-	50,000.00	-
Amherst .	.	.	.	.	.	94,500.00	94,500.00	-	-	-	-	-
Uxbridge .	.	.	.	.	.	192,500.00	141,000.00	-	1,500.00	-	50,000.00	-
Great Barrington .	.	.	.	.	.	94,000.00	19,000.00	-	-	-	75,000.00	-
Ipswich .	.	.	.	.	.	310,725.13	100,360.00	6,365.13	84,000.00	-	120,000.00	-
Westborough .	.	.	.	.	.	26,500.00	1,500.00	-	-	-	25,000.00	-
Wareham .	.	.	.	.	.	92,600.00	67,600.00	-	-	-	25,000.00	-
Foxborough .	.	.	.	.	.	252,500.00	65,000.00	-	71,500.00	-	116,000.00	-
Abington .	.	.	.	.	.	279,200.00	74,200.00	10,000.00	55,000.00	-	140,000.00	-
Somerset .	.	.	.	.	.	493,750.00	88,750.00	-	405,000.00	-	-	-
Orange .	.	.	.	.	.	204,100.00	113,300.00	-	15,800.00	-	75,000.00	-
Easton .	.	.	.	.	.	180,000.00	105,000.00	-	-	-	75,000.00	-
Monson .	.	.	.	.	.	75,000.00	50,000.00	-	-	-	25,000.00	-
Longmeadow .	.	.	.	.	.	244,500.00	244,000.00	-	500.00	-	-	-
Seekonk .	.	.	.	.	.	88,000.00	68,000.00	-	-	-	20,000.00	-
87 Towns .	.	.	.	.	.	\$44,721,432.73	\$27,048,420.00	\$511,379.58	\$5,959,756.00	\$1,000.00	\$11,096,900.00	\$45,977.15

1 Anticipation of highway reimbursement from State.

2 Anticipation of Federal grant.

3 Anticipation of highway reimbursement from State and county.

4 Anticipation of serial issue.

TABLE III. — *Relation of Indebtedness to Valuation — 1935.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, including motor vehicles, as of January 1, 1935, together with the supplemental assessment of December, 1935.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans, exclusive of \$5,000 in Dracont (see footnote on p. 131), tax title loans, and warrants or orders deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table II.

Towns. (Population over 5,000)	Popu- lation of 1935	Percent- age of Net Debt of Valua- tion	Valuation including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Bridgewater . . . . .	9,201	7.2	\$5,426,893	\$392,300.00	—	\$392,300.00
2 Concord . . . . .	7,723	5.4	10,197,393	582,500.00	\$35,000.00	547,500.00
3 Marblehead . . . . .	10,173	4.8	20,943,225	1,008,000.00	—	1,008,000.00
4 Danvers . . . . .	13,884	4.7	12,414,254	619,000.00	34,788.83	584,211.17
5 Norwood . . . . .	15,574	4.3	25,055,780	1,073,800.00	—	1,073,800.00
6 West Springfield . . . . .	17,118	4.3	25,804,842	1,105,000.00	—	1,105,000.00
7 Adams . . . . .	12,858	4.1	11,008,108	451,500.00	—	451,500.00
8 Braintree . . . . .	17,122	4.1	26,649,627	1,087,000.00	—	1,087,000.00
9 Auburn . . . . .	6,535	3.8	6,252,693	237,000.00	—	237,000.00
10 Somerset . . . . .	5,656	3.8	13,128,455	493,750.00	—	493,750.00
11 Framingham . . . . .	22,651	3.8	35,074,494	1,317,200.00	—	1,317,200.00
12 Methuen . . . . .	21,073	3.7	19,033,007	706,656.00	—	706,656.00
13 Hudson . . . . .	8,495	3.7	7,121,620	260,100.00	—	260,100.00
14 Dartmouth . . . . .	9,424	3.5	12,051,802	421,625.00	—	421,625.00
15 Needham . . . . .	11,828	3.5	23,475,365	819,000.00	—	819,000.00
16 Maynard . . . . .	7,107	3.4	6,455,539	222,000.00	—	222,000.00
17 Wakefield . . . . .	16,494	3.4	22,123,563	754,000.00	—	754,000.00
18 Milton . . . . .	18,147	3.4	39,276,110	1,318,000.00	—	1,318,000.00
19 Stoughton . . . . .	8,478	2.9	8,868,284	260,000.00	—	260,000.00
20 Franklin . . . . .	7,494	2.9	9,031,250	260,800.00	—	260,800.00
21 Winchendon . . . . .	6,603	2.8	5,598,024	157,950.00	—	157,950.00
22 Andover . . . . .	10,542	2.8	16,860,447	475,000.00	—	475,000.00
23 Webster . . . . .	13,837	2.8	11,123,192	312,000.00	—	312,000.00
24 Wellesley . . . . .	13,376	2.8	40,012,006	1,102,000.00	—	1,102,000.00
25 Walpole . . . . .	7,449	2.7	14,771,477	406,000.00	—	406,000.00
26 Watertown . . . . .	35,827	2.7	54,675,156	1,477,700.00	—	1,477,700.00
27 Shrewsbury . . . . .	7,144	2.7	8,700,797	235,100.00	—	235,100.00
28 Lexington . . . . .	10,813	2.7	22,346,368	597,500.00	—	597,500.00
29 Winchester . . . . .	13,371	2.6	32,711,405	862,000.00	—	862,000.00
30 Northbridge . . . . .	10,577	2.6	8,973,887	235,500.00	—	235,500.00
31 Ipswich . . . . .	6,217	2.5	7,239,670	184,360.00	—	184,360.00
32 South Hadley . . . . .	6,838	2.5	9,252,998	233,000.00	—	233,000.00
33 Orange . . . . .	5,383	2.5	5,179,958	129,100.00	—	129,100.00
34 Agawam . . . . .	7,206	2.4	9,425,884	230,500.00	—	230,500.00
35 Randolph . . . . .	7,580	2.4	6,322,670	151,000.00	—	151,000.00
36 Belmont . . . . .	24,831	2.4	51,149,736	1,249,000.00	39,414.17	1,209,585.83
37 Foxborough . . . . .	5,834	2.4	5,784,576	136,500.00	—	136,500.00
38 Natick . . . . .	14,394	2.4	19,659,511	483,350.00	19,775.36	463,574.64
39 Ludlow . . . . .	8,569	2.4	8,663,708	204,000.00	—	204,000.00
40 Dracont . . . . .	6,500	2.3	4,198,383	95,500.00	—	95,500.00
41 Amesbury . . . . .	10,514	2.2	9,458,529	209,950.00	—	209,950.00
42 Abington . . . . .	5,696	2.2	5,841,302	129,200.00	—	129,200.00
43 Milford . . . . .	15,008	2.2	15,057,697	330,000.00	—	330,000.00
44 Spencer . . . . .	6,487	2.1	4,796,248	103,000.00	—	103,000.00
45 Reading . . . . .	10,703	2.1	17,067,474	366,100.00	—	366,100.00
46 Longmeadow . . . . .	5,105	2.0	12,012,564	244,500.00	—	244,500.00
47 Swampscott . . . . .	10,480	2.0	24,324,423	494,650.00	—	494,650.00
48 Athol . . . . .	10,751	2.0	11,144,864	238,000.00	14,000.00	224,000.00
49 Fairhaven . . . . .	11,005	2.0	11,642,038	229,355.00	—	229,355.00
50 Easton . . . . .	5,294	2.0	5,367,839	105,000.00	—	105,000.00
51 Rockland . . . . .	7,890	1.9	8,488,613	163,000.00	—	163,000.00
52 Uxbridge . . . . .	6,397	1.9	7,521,649	142,500.00	—	142,500.00
53 Arlington . . . . .	38,539	1.9	61,620,965	1,297,500.00	148,722.55	1,148,777.45
54 Stoneham . . . . .	10,841	1.8	14,923,453	267,000.00	—	267,000.00
55 Middleborough . . . . .	8,865	1.8	8,457,304	149,250.00	—	149,250.00
56 Billerica . . . . .	6,650	1.7	9,252,587	157,600.00	—	157,600.00
57 Whitman . . . . .	7,591	1.7	8,252,289	139,000.00	—	139,000.00
58 Weymouth . . . . .	21,748	1.7	47,935,035	803,500.00	—	803,500.00
59 Monson . . . . .	5,193	1.7	3,018,349	50,000.00	—	50,000.00
60 Saugus . . . . .	15,076	1.6	16,436,325	267,500.00	—	267,500.00
61 Ware . . . . .	7,727	1.6	6,864,100	110,400.00	—	110,400.00
62 Greenfield . . . . .	15,903	1.5	25,428,369	369,500.00	—	369,500.00
63 Dedham . . . . .	15,371	1.4	25,938,898	365,000.00	—	365,000.00
64 Falmouth . . . . .	6,537	1.4	22,330,104	308,500.00	—	308,500.00
65 Mansfield . . . . .	6,543	1.4	7,653,238	103,500.00	—	103,500.00
66 Tewksbury . . . . .	6,563	1.3	4,654,571	62,600.00	—	62,600.00
67 Seekonk . . . . .	5,011	1.3	5,272,121	68,000.00	—	68,000.00
68 Palmer . . . . .	9,437	1.2	8,465,693	104,000.00	—	104,000.00



TABLE III. — *Relation of Indebtedness to Valuation — 1935 — Concluded.*

Towns. (Population over 5,000)	Popu- lation of 1935	Percent- age of Net Debt of Valua- tion	Valuation of 1935 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
Winthrop . . .	17,001	1.2	\$25,414,368	\$307,600.00	—	\$307,600.00
Brookline . . .	50,319	1.1	165,127,267	1,756,500.00	—	1,756,500.00
Canton . . .	6,505	1.0	8,722,342	90,000.00	—	90,000.00
Montague . . .	7,967	1.0	10,704,427	110,000.00	—	110,000.00
Amherst . . .	6,473	1.0	9,603,539	94,500.00	—	94,500.00
Plymouth . . .	13,183	1.0	23,017,962	219,250.00	—	219,250.00
No. Attleborough	10,202	0.9	10,441,257	93,000.00	—	93,000.00
North Andover .	7,164	0.9	8,314,247	71,000.00	—	71,000.00
Chelmsford . . .	7,595	0.8	7,032,269	59,080.00	—	59,080.00
Clinton . . .	12,373	0.8	11,993,514	92,000.00	—	92,000.00
Easthampton . .	10,486	0.6	10,849,311	66,500.00	—	66,500.00
Hingham . . .	7,330	0.6	15,798,936	95,000.00	—	95,000.00
Wareham . . .	6,047	0.5	13,195,421	67,600.00	—	67,600.00
Southbridge . .	15,786	0.4	12,944,488	56,250.00	—	56,250.00
Grafton . . .	7,681	0.4	4,390,559	18,000.00	—	18,000.00
Millbury . . .	6,879	0.3	6,012,196	17,000.00	—	17,000.00
Barnstable . . .	8,037	0.2	24,283,993	56,000.00	—	56,000.00
Great Barrington	6,369	0.2	8,950,938	19,000.00	—	19,000.00
Westborough . .	6,073	1—	5,035,533	1,500.00	—	1,500.00
<b>87 Towns . . .</b>	<b>976,321</b>	<b>2.2</b>	<b>\$1,473,101,365</b>	<b>\$33,014,176.00</b>	<b>\$291,700.91</b>	<b>\$32,722,475.09</b>

1 Less than one-tenth of one per cent.

TABLE IV. — *Debt Transactions for 1935 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table V, p. 136), or payments to counties on account of debt incurred for hospital purposes (see Table VI, pp. 136 and 137). For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 80 to 127, under the section "Municipal Indebtedness".

Bonds refunded for the current year were issued for the renewal of tax title loans.

Towns. (Population over 5,000)	INCURRED					CANCELLED						
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Brookline . . . . .	—	—	—	\$1,600,000.00	—	—	\$296,500.00	—	\$21,000.00	\$1,600,000.00	—	—
Arlington . . . . .	—	—	—	1,000,000.00	—	\$21,267.80	148,000.00	—	38,000.00	1,100,000.00	\$20,500.00	\$15,687.56
Watertown . . . . .	\$225,200.00	—	—	1,050,000.00	—	—	228,500.00	—	1,000.00	1,200,000.00	8,000.00	—
Belmont . . . . .	190,000.00	—	\$40,000.00	1,000,000.00	\$8,000.00	—	148,500.00	—	24,500.00	1,000,000.00	—	—
Framingham . . . . .	125,000.00	28,584.32	20,000.00	850,000.00	—	—	131,900.00	75,708.27	39,500.00	850,000.00	—	—
Weymouth . . . . .	—	—	—	700,000.00	—	—	70,000.00	—	14,500.00	1,100,000.00	—	—
Methuen . . . . .	45,000.00	—	—	530,000.00	—	—	110,000.00	36,889.68	24,000.00	585,000.00	—	—
Milton . . . . .	20,000.00	13,428.87	—	650,000.00	—	—	104,000.00	—	35,000.00	650,000.00	—	—
Braintree . . . . .	—	—	—	600,000.00	—	—	101,000.00	—	8,000.00	600,000.00	—	—
West Springfield . . . . .	50,000.00	—	—	964,000.00	—	—	164,000.00	—	7,000.00	910,000.00	—	—
Winthrop . . . . .	27,600.00	—	—	425,000.00	—	—	79,000.00	—	12,000.00	450,000.00	—	—
Wakefield . . . . .	—	—	—	550,000.00	—	—	88,500.00	—	41,000.00	500,000.00	—	—
Greenfield . . . . .	—	—	80,000.00	750,000.00	—	—	46,000.00	—	10,000.00	750,000.00	—	—
Southbridge . . . . .	—	—	—	355,000.00	—	—	11,250.00	—	—	399,000.00	—	—
Norwood . . . . .	168,100.00	50,000.00	71,800.00	670,000.00	40,000.00	19,442.67	151,500.00	27,896.96	10,000.00	670,000.00	20,000.00	51,989.97
Dedham . . . . .	17,500.00	—	—	575,000.00	—	—	71,500.00	—	—	600,000.00	—	—
Saugus . . . . .	45,000.00	161,109.84	—	530,000.00	10,000.00	—	37,500.00	159,588.99	8,000.00	480,000.00	—	—
Milford . . . . .	229,000.00	68,444.07	—	347,000.00	—	—	34,000.00	63,285.56	16,790.50	840,000.00	—	2,626.57
Natick . . . . .	—	—	15,000.00	860,000.00	—	—	66,400.00	—	66,000.00	200,000.00	—	—
Danvers . . . . .	—	—	—	200,000.00	—	—	29,000.00	—	—	443,500.00	—	—
Webster . . . . .	—	—	—	400,000.00	—	—	48,000.00	8,570.06	36,000.00	800,000.00	—	—
Wellesley . . . . .	—	—	—	650,000.00	—	—	93,000.00	—	4,000.00	600,000.00	—	—
Winchester . . . . .	—	—	—	600,000.00	—	—	96,000.00	—	10,000.00	350,000.00	—	—
Plymouth . . . . .	—	—	24,750.00	150,000.00	—	—	15,500.00	—	—	218,000.00	—	—
Adams . . . . .	25,000.00	—	—	243,000.00	—	—	88,500.00	—	—	458,615.00	—	553.75
Clinton . . . . .	5,000.00	—	—	436,900.00	—	—	29,000.00	30,631.81	7,000.00	400,000.00	—	—
Needham . . . . .	—	—	—	350,000.00	—	—	84,000.00	—	—	280,000.00	—	—
Fairhaven . . . . .	—	82,517.78	—	280,000.00	—	—	31,655.00	52,238.39	6,000.00	400,000.00	—	—
Stoneham . . . . .	8,000.00	21,659.24	25,000.00	350,000.00	—	—	56,500.00	27,132.72	45,000.00	575,000.00	—	—
Lexington . . . . .	23,000.00	—	—	500,000.00	24,000.00	—	87,000.00	—	19,000.00	175,000.00	12,000.00	—
Athol . . . . .	33,000.00	5,000.00	57,000.00	150,000.00	—	—	33,500.00	5,000.00	25,000.00	440,000.00	—	—
Reading . . . . .	—	25,000.00	62,000.00	440,000.00	—	—	66,000.00	—	—	175,000.00	—	—
Northbridge . . . . .	—	—	—	225,000.00	—	5,045.75	20,000.00	—	—	150,000.00	—	8,709.13
Audover . . . . .	300.00	—	—	150,000.00	6,100.00	—	39,300.00	—	1,000.00	150,000.00	1,100.00	—
Amesbury . . . . .	700.00	19,064.23	46,000.00	310,000.00	32,500.00	—	31,250.00	33,023.51	17,500.00	245,000.00	47,000.00	—
Easthampton . . . . .	24,000.00	24,146.04	—	310,000.00	—	—	11,500.00	50,925.33	—	340,000.00	—	—
Swampscott . . . . .	—	—	—	350,000.00	—	—	44,050.00	—	7,500.00	400,000.00	—	—
North Attleborough . . . . .	—	—	—	250,000.00	—	—	19,000.00	—	—	250,000.00	—	—
Marblehead . . . . .	290,000.00	—	—	300,000.00	—	—	55,000.00	—	20,000.00	300,000.00	—	—

Palmer . . .	—	—	—	—	—	18,500.00	—	—	—	275,000.00	—
Dartmouth . . .	—	—	—	—	—	34,625.00	—	—	—	180,000.00	—
Bridgewater . . .	21,000.00	—	15,000.00	—	—	11,200.00	—	—	16,000.00	21,000.00	—
Middleborough . . .	7,500.00	—	—	—	—	13,000.00	—	—	—	11,000.00	—
Ludlow . . .	39,500.00	—	—	—	—	17,000.00	—	—	—	330,000.00	—
Hudson . . .	—	—	5,000.00	—	—	26,000.00	—	—	—	140,000.00	—
Stoughton . . .	—	—	—	—	—	250,000.00	—	5,000.00	7,000.00	245,000.00	—
Barnstable . . .	—	—	—	—	—	325,000.00	—	—	—	375,000.00	—
Montague . . .	—	—	—	—	—	175,000.00	—	—	—	225,000.00	—
Rockland . . .	—	—	—	—	—	325,000.00	—	—	—	325,000.00	—
Ware . . .	49,000.00	—	—	—	—	7,400.00	—	—	1,000.00	250,000.00	—
Concord . . .	12,000.00	—	7,500.00	—	—	200,000.00	—	—	22,000.00	210,000.00	—
Grafton . . .	—	—	—	—	—	175,000.00	—	—	—	200,000.00	—
Chelseaford . . .	—	—	—	—	—	130,000.00	—	—	—	115,000.00	—
Whitman . . .	—	—	—	—	—	125,000.00	—	—	—	160,000.00	—
Randolph . . .	18,000.00	—	—	—	—	195,000.00	—	—	1,500.00	198,500.00	—
Franklin . . .	41,500.00	—	20,000.00	—	—	23,000.00	—	—	12,000.00	175,000.00	—
Walpole . . .	38,500.00	—	12,300.00	—	—	36,000.00	—	10,942.98	31,000.00	400,000.00	—
Hingham . . .	—	—	—	—	—	30,000.00	—	—	—	—	298.30
Agawan . . .	—	25,800.00	—	—	10,000.00	38,000.00	—	36,300.00	6,500.00	250,000.00	—
North Andover . . .	—	4,082.98	—	—	—	400,000.00	—	5,000.00	2,000.00	400,000.00	—
Shrewsbury . . .	10,000.00	—	—	—	—	285,000.00	—	—	21,500.00	290,000.00	—
Maynard . . .	—	—	—	—	—	65,000.00	—	—	—	65,000.00	—
Millbury . . .	—	—	—	—	—	145,000.00	—	11,889.98	—	245,000.00	—
South Hadley . . .	—	—	—	—	—	2,000.00	—	—	2,000.00	70,000.00	—
Bellevue . . .	—	—	—	—	—	60,000.00	—	—	11,000.00	185,000.00	—
Winchendon . . .	—	—	—	—	—	217,000.00	—	—	—	232,000.00	—
Tewksbury . . .	—	—	—	—	20,000.00	130,000.00	—	—	—	115,000.00	—
Mansfield . . .	6,000.00	—	—	—	—	220,000.00	—	—	13,500.00	220,000.00	—
Falmouth . . .	—	—	—	—	—	333,000.00	—	—	17,500.00	338,000.00	—
Auburn . . .	—	—	—	—	—	230,000.00	—	—	—	242,000.00	—
Canton . . .	35,000.00	—	13,800.00	—	—	300,000.00	—	6,647.71	2,000.00	225,000.00	—
Draut . . .	3,500.00	—	—	—	20,000.00	195,000.00	—	—	1,000.00	170,000.00	—
Spencer . . .	—	—	—	—	—	150,000.00	—	—	—	150,000.00	—
Amherst . . .	—	—	—	—	—	75,000.00	—	—	—	75,000.00	—
Uxbridge . . .	125,000.00	—	—	—	—	150,000.00	—	—	4,000.00	125,000.00	—
Great Barrington . . .	—	—	—	—	—	150,000.00	—	—	—	175,000.00	—
Lyndeborough . . .	25,000.00	—	6,365.13	—	—	320,000.00	—	8,000.00	16,000.00	334,000.00	—
Wareham . . .	59,600.00	—	—	—	—	100,000.00	—	—	—	120,000.00	—
Foxborough . . .	—	—	—	—	—	150,000.00	—	—	—	180,000.00	—
Abington . . .	70,200.00	10,000.00	13,500.00	—	—	191,000.00	—	—	16,500.00	226,000.00	—
Somerset . . .	—	—	—	—	—	50,000.00	—	—	6,000.00	228,500.00	—
Orange . . .	—	—	3,300.00	—	—	127,500.00	—	—	23,000.00	50,000.00	—
Easton . . .	—	—	—	—	—	175,000.00	—	—	1,500.00	175,000.00	—
Monson . . .	7,000.00	—	—	—	—	7,500.00	—	—	—	125,000.00	—
Longmeadow . . .	—	—	—	—	—	11,000.00	—	—	1,000.00	105,000.00	—
Seekonk . . .	1,500.00	—	—	—	—	35,000.00	—	—	1,000.00	85,000.00	—
87 Towns . . .	\$2,168,700.00	\$715,474.61	\$538,150.00	\$29,596,900.00	\$170,600.00	\$45,756.22	\$13,931,961.54	\$759,619.27	\$874,190.50	\$31,225,157.07	\$153,600.00 \$79,865.28

† Includes \$500 cemetery loan.

TABLE V. — *Sinking and Loan Fund Payments to the State — 1935.*

TOWNS. (Population over 5,000)	AGGREGATES	Deepening Neponset River	METROPOLITAN			
			Totals	Sewer	Park	Water
Brookline . . .	\$113,588.15	—	\$113,588.15	\$54,087.86	\$7,105.01	\$52,395.28
Arlington . . .	27,047.57	—	27,047.57	2,426.86	2,688.23	21,932.48
Watertown . . .	41,951.33	—	41,951.33	18,320.08	2,408.51	21,222.74
Belmont . . .	19,818.81	—	19,818.81	1,988.56	2,204.95	15,625.30
Weymouth . . .	36,553.33	—	36,553.33	34,426.16	2,127.17	—
Milton . . .	26,498.59	\$1,125.39	25,373.20	12,649.58	1,660.43	11,063.19
Braintree . . .	10,610.90	—	10,610.90	9,378.13	1,232.77	—
Winthrop . . .	12,654.90	—	12,654.90	990.23	1,096.59	10,568.08
Wakefield . . .	1,813.47	—	1,813.47	860.35	953.12	—
Norwood . . .	32,927.69	1,960.35	30,967.34	30,967.34	—	—
Dedham . . .	10,740.93	1,016.48	9,724.45	8,592.99	1,131.46	—
Saugus . . .	672.91	—	672.91	—	672.91	—
Wellesley . . .	14,951.57	—	14,951.57	13,216.63	1,734.94	—
Winchester . . .	2,677.16	—	2,677.16	1,270.24	1,406.92	—
Needham . . .	9,572.96	—	9,572.96	8,462.13	1,110.83	—
Stoneham . . .	8,678.13	—	8,678.13	588.45	650.81	7,438.87
Lexington . . .	7,980.89	—	7,980.89	896.88	—	7,084.01
Reading . . .	661.50	—	661.50	661.50	—	—
Swampscott . . .	10,115.04	—	10,115.04	—	1,167.66	8,947.38
Stoughton . . .	11,366.54	435.63	10,930.91	10,930.91	—	—
Walpole . . .	17,726.02	471.93	17,254.09	17,254.09	—	—
Hingham . . .	689.46	—	689.46	—	689.46	—
Canton . . .	12,793.55	1,488.41	11,305.14	10,912.51	392.63	—
<b>Totals . . .</b>	<b>\$432,091.40</b>	<b>\$6,498.19</b>	<b>\$425,593.21</b>	<b>\$238,881.48</b>	<b>\$30,434.40</b>	<b>\$156,277.33</b>

The following towns over 5,000 population made no sinking and loan fund payments in 1935 to the State on account of deepening Neponset River and Metropolitan sewer, park and water systems:

Abington	Dracut	Marblehead	Rockland
Adams	Easthampton	Maynard	Seekonk
Agawam	Easton	Methuen	Shrewsbury
Amesbury	Fairhaven	Middleborough	Somerset
Amherst	Falmouth	Milford	Southbridge
Andover	Foxborough	Millbury	South Hadley
Athol	Framingham	Monson	Spencer
Auburn	Franklin	Montague	Tewksbury
Barnstable	Grafton	Natick	Uxbridge
Billerica	Great Barrington	North Andover	Ware
Bridgewater	Greenfield	North Attleborough	Wareham
Chelmsford	Hudson	Northbridge	Webster
Clinton	Ipswich	Orange	Westborough
Concord	Longmeadow	Palmer	West Springfield
Danvers	Ludlow	Plymouth	Whitman
Dartmouth	Mansfield	Randolph	Winchendon

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1935.*

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Brookline . . .	\$431,088.15	\$317,500.00	—	—	\$113,588.15	—
Arlington . . .	330,984.89	186,000.00	\$10,000.00	\$3,000.00	27,047.57	\$104,937.32
Watertown . . .	281,451.33	229,500.00	10,000.00	—	41,951.33	—
Belmont . . .	200,618.81	173,000.00	7,000.00	800.00	19,818.81	—
Framingham . . .	233,523.95	171,400.00	15,000.00	—	—	47,123.95
Weymouth . . .	121,053.33	84,500.00	—	—	36,553.33	—
Methuen . . .	157,460.81	134,000.00	—	—	—	23,460.81
Milton . . .	165,498.59	139,000.00	—	—	26,498.59	—
Braintree . . .	111,610.90	101,000.00	—	—	10,610.90	—
West Springfield . . .	171,000.00	171,000.00	—	—	—	—
Winthrop . . .	103,654.90	91,000.00	—	—	12,654.90	—
Wakefield . . .	127,654.51	121,871.04	4,000.00	—	1,813.47	—
Greenfield . . .	56,000.00	56,000.00	—	—	—	—
Southbridge . . .	16,550.00	11,250.00	5,300.00	—	—	—
Norwood . . .	222,324.65	161,500.00	—	—	32,927.69	27,896.96
Dedham . . .	82,240.93	71,500.00	—	—	10,740.93	—
Saugus . . .	127,252.06	45,500.00	—	—	672.91	81,079.15
Milford . . .	64,841.49	34,000.00	6,000.00	—	—	24,841.49
Natick . . .	86,790.50	83,190.50	3,600.00	—	—	—

<sup>1</sup> Serial loans amounting to \$8,000 were paid from sewer assessment fund.

<sup>2</sup> Serial loans amounting to \$7,628.96 were paid from Federal grants for outlays.



TABLE VI.—*Method of Meeting Debt Requirements from Taxation—1935—*  
Concluded.

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Danvers . . . . .	\$59,486.23	\$55,000.00	—	\$4,486.23	—	—
Webster . . . . .	61,322.06	48,000.00	\$4,752.00	—	—	\$8,570.06
Wellesley . . . . .	143,951.57	129,000.00	—	—	\$14,951.57	—
Winchester . . . . .	106,677.16	100,000.00	4,000.00	—	2,677.16	—
Plymouth . . . . .	25,500.00	25,500.00	—	—	—	—
Adams . . . . .	88,500.00	88,500.00	—	—	—	—
Clinton . . . . .	65,331.81	29,000.00	5,700.00	—	—	30,631.81
Needham . . . . .	100,572.96	91,000.00	—	—	9,572.96	—
Fairhaven . . . . .	57,375.61	31,655.00	—	—	—	25,720.61
Stoneham . . . . .	99,651.61	62,500.00	5,000.00	—	8,678.13	23,473.48
Lexington . . . . .	139,980.89	132,000.00	—	—	7,980.89	—
Athol . . . . .	62,100.00	52,500.00	4,600.00	—	—	5,000.00
Reading . . . . .	94,661.50	91,000.00	3,000.00	—	661.50	—
Northbridge . . . . .	24,000.00	20,000.00	4,000.00	—	—	—
Andover . . . . .	40,300.00	40,300.00	—	—	—	—
Amesbury . . . . .	62,709.28	48,750.00	—	—	—	13,959.28
Easthampton . . . . .	53,279.29	11,500.00	—	—	—	41,779.29
Swampscott . . . . .	61,665.04	51,550.00	—	—	10,115.04	—
North Attleborough . . . . .	28,000.00	28,000.00	—	—	—	—
Marblehead . . . . .	75,000.00	75,000.00	—	—	—	—
Palmer . . . . .	18,500.00	18,500.00	—	—	—	—
Dartmouth . . . . .	50,625.00	50,625.00	—	—	—	—
Bridgewater . . . . .	32,200.00	32,200.00	—	—	—	—
Middleborough . . . . .	24,000.00	24,000.00	—	—	—	—
Ludlow . . . . .	17,000.00	17,000.00	—	—	—	—
Hudson . . . . .	49,400.00	48,400.00	1,000.00	—	—	—
Stoughton . . . . .	49,866.54	33,500.00	—	—	11,366.54	5,000.00
Barnstable . . . . .	14,000.00	14,000.00	—	—	—	—
Montague . . . . .	17,000.00	17,000.00	—	—	—	—
Rockland . . . . .	17,000.00	17,000.00	—	—	—	—
Ware . . . . .	8,400.00	8,400.00	—	—	—	—
Concord . . . . .	57,001.00	55,000.00	2,000.00	1.00	—	—
Grafton . . . . .	10,500.00	8,500.00	2,000.00	—	—	—
Chelmsford . . . . .	14,416.00	14,416.00	—	—	—	—
Whitman . . . . .	18,000.00	18,000.00	—	—	—	—
Randolph . . . . .	13,500.00	13,500.00	—	—	—	—
Franklin . . . . .	39,470.87	35,000.00	—	—	—	4,470.87
Walpole . . . . .	84,726.02	67,000.00	—	—	17,726.02	—
Hingham . . . . .	30,689.46	30,000.00	—	—	689.46	—
Agawam . . . . .	80,800.00	44,500.00	—	—	—	36,300.00
North Andover . . . . .	12,917.02	12,000.00	—	—	—	917.02
Shrewsbury . . . . .	55,700.00	52,100.00	3,600.00	—	—	—
Maynard . . . . .	22,000.00	19,000.00	3,000.00	—	—	—
Millbury . . . . .	16,399.98	2,000.00	2,500.00	—	—	11,899.98
South Hadley . . . . .	26,000.00	26,000.00	—	—	—	—
Billerica . . . . .	44,500.00	42,500.00	2,000.00	—	—	—
Winchendon . . . . .	19,500.00	17,000.00	2,500.00	—	—	—
Tewksbury . . . . .	10,125.54	10,125.54	—	—	—	—
Mansfield . . . . .	19,500.00	19,500.00	—	—	—	—
Falmouth . . . . .	54,500.00	54,500.00	—	—	—	—
Auburn . . . . .	43,147.71	34,000.00	2,500.00	—	—	6,647.71
Canton . . . . .	28,793.55	16,000.00	—	—	12,793.55	—
Dracut . . . . .	13,000.00	13,000.00	—	—	—	—
Spencer . . . . .	13,000.00	11,000.00	2,000.00	—	—	—
Amherst . . . . .	16,000.00	16,000.00	—	—	—	—
Uxbridge . . . . .	13,000.00	10,000.00	3,000.00	—	—	—
Great Barrington . . . . .	14,000.00	14,000.00	—	—	—	—
Ipswich . . . . .	33,174.87	31,540.00	—	—	—	1,634.87
Westborough . . . . .	7,800.00	6,000.00	1,800.00	—	—	—
Wareham . . . . .	12,000.00	12,000.00	—	—	—	—
Foxborough . . . . .	28,500.00	28,500.00	—	—	—	—
Abington . . . . .	10,500.00	10,500.00	—	—	—	—
Somerset . . . . .	35,750.00	35,750.00	—	—	—	—
Orange . . . . .	17,000.00	17,000.00	—	—	—	—
Easton . . . . .	7,500.00	7,500.00	—	—	—	—
Monson . . . . .	12,000.00	12,000.00	—	—	—	—
Longmeadow . . . . .	36,000.00	36,000.00	—	—	—	—
Seekonk . . . . .	10,000.00	10,000.00	—	—	—	—
<b>87 Towns . . . . .</b>	<b>\$5,821,098.37</b>	<b>\$4,735,523.08</b>	<b>\$119,852.00</b>	<b>\$8,287.23</b>	<b>\$432,091.40</b>	<b>\$525,344.66</b>

<sup>1</sup> Serial loans amounting to \$2,000 were paid from Federal grants for outlays.



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## DIVISION C

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### CASH BALANCES

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TABLE VII. — Cash Balances.

Towns. (Population over 5,000)	CASH AT BEGINNING OF 1935					CASH AT END OF 1935						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Brookline . . . . .	\$352,149.21	\$349,581.21	—	\$1,275.68	\$634.40	\$657.92	\$444,858.83	\$444,573.43	—	\$49.49	\$235.91	—
Arlington . . . . .	45,187.12	38,256.76	—	—	6,115.92	814.44	142,650.00	136,444.03	—	—	5,054.90	\$1,151.07
Watertown . . . . .	273,441.36	270,702.76	—	197.27	6.33	2,535.00	358,482.11	356,259.44	—	209.84	3.83	2,009.00
Belmont . . . . .	382,906.33	381,330.90	\$28.77	—	—	1,546.66	456,365.71	448,021.13	\$2,414.17	—	—	5,930.41
Frankingham . . . . .	68,048.40	65,105.06	—	458.33	1,741.78	743.23	129,127.72	99,757.65	—	5,861.84	22,732.00	776.23
Weymouth . . . . .	554,443.26	549,104.12	—	—	—	5,339.14	159,857.70	154,827.59	—	—	—	5,030.11
Methuen . . . . .	205,778.56	205,074.82	—	—	—	703.74	209,795.95	209,051.16	—	—	—	744.79
Milton . . . . .	403,818.80	392,049.53	—	54.53	2,627.24	9,087.50	214,690.78	183,059.67	—	292.92	23,413.81	7,924.38
Braintree . . . . .	249,137.13	244,752.06	—	—	3,600.07	775.00	320,399.67	311,474.28	—	—	8,925.39	—
West Springfield . . . . .	230,546.15	229,523.91	250.59	—	731.65	40.00	246,460.31	244,680.90	40.62	—	1,698.79	40.00
Winthrop . . . . .	147,514.07	147,217.39	—	—	—	296.68	222,925.70	222,450.35	—	175.00	—	300.35
Wakfield . . . . .	187,196.38	154,648.67	—	—	425.00	32,122.71	286,316.59	252,217.92	—	—	—	34,098.67
Greenfield . . . . .	128,631.78	125,416.91	—	—	2,816.03	448.84	177,983.65	176,626.28	—	—	865.26	492.11
Southbridge . . . . .	106,088.37	105,861.43	—	75.00	127.01	24.93	94,071.29	93,946.43	—	—	99.93	24.93
Norwood . . . . .	209,410.22	204,360.81	—	730.50	2,018.05	2,300.86	338,202.78	336,261.73	—	263.27	455.58	1,222.20
Dedham . . . . .	92,920.31	91,078.18	—	—	496.55	1,345.58	141,210.60	139,449.55	—	—	342.96	1,418.09
Saugus . . . . .	151,528.31	150,861.97	—	—	366.06	300.28	66,637.13	65,549.46	—	327.00	475.39	285.28
Milford . . . . .	10.03	10.03	—	—	—	—	179,207.07	178,575.07	—	23.22	366.60	242.18
Natick . . . . .	250,933.37	243,483.64	—	—	600.10	6,849.63	209,852.89	204,202.02	—	—	650.87	—
Danvers . . . . .	30,978.84	21,497.22	—	—	4,161.47	5,320.15	28,752.13	19,285.47	—	—	3,441.38	6,025.28
Webster . . . . .	176,554.86	176,439.75	—	—	115.11	—	139,732.12	139,313.96	—	—	142.16	276.00
Wellesley . . . . .	236,168.56	236,168.56	—	—	—	—	71,303.67	66,058.42	—	—	19.53	5,225.72
Winchester . . . . .	204,701.38	201,431.14	—	138.73	2,270.14	861.37	334,429.16	332,212.30	—	143.73	1,525.00	548.13
Plymouth . . . . .	172,111.92	172,111.92	—	—	—	—	68,617.20	68,617.20	—	—	—	—
Adams . . . . .	71,783.28	71,451.73	—	—	331.55	—	56,786.64	56,366.75	—	—	351.22	68.67
Clinton . . . . .	2,028.89	1,363.89	—	—	—	665.00	39,365.39	38,700.39	—	—	—	665.00
Needham . . . . .	96,094.00	94,945.75	—	—	383.16	765.09	117,097.97	115,603.61	—	—	729.27	765.09
Fairhaven . . . . .	19,937.66	19,454.93	—	—	482.73	—	15,573.10	15,008.19	—	—	564.91	—
Stoughton . . . . .	99,080.07	98,909.13	—	—	—	170.94	71,671.96	71,480.02	—	—	67.50	124.44
Lexington . . . . .	215,071.98	214,466.72	—	117.27	—	—	181,476.22	179,842.09	—	942.75	—	691.38
Attol . . . . .	89,292.67	89,168.32	—	—	—	124.35	147,929.08	147,715.33	—	—	—	213.75
Reading . . . . .	57,562.20	49,936.76	—	—	—	7,625.44	199,527.17	185,744.37	—	25.00	6,066.81	7,690.99
Northbridge . . . . .	31,954.26	31,954.26	—	—	—	—	48,749.27	48,749.27	—	—	—	—
Andover . . . . .	339,073.23	335,199.92	—	—	3,814.11	59.20	98,618.89	89,268.15	—	—	4,563.14	4,787.60
Amesbury . . . . .	39,671.23	39,153.73	—	—	517.50	—	139,855.39	139,685.98	—	—	6.65	169.41
Eastampton . . . . .	44,512.48	44,409.78	—	14.83	87.87	—	87,150.90	87,132.76	—	11.49	—	—
Swampscott . . . . .	123,700.95	123,561.31	—	—	107.14	32.50	163,969.20	163,705.33	—	—	229.62	34.25
North Attleborough . . . . .	44,804.51	42,305.80	—	—	—	2,498.71	90,903.27	86,722.59	—	—	—	4,180.68
Marblehead . . . . .	40,436.54	38,911.03	—	—	1,410.65	134.86	340,656.53	337,507.15	—	—	2,919.52	229.86
Palmer . . . . .	78,818.81	78,757.65	—	—	—	61.16	102,055.49	101,619.12	—	—	—	436.37
Dartmouth . . . . .	27,336.86	27,267.42	—	—	69.44	—	49,193.33	49,193.33	—	—	—	—



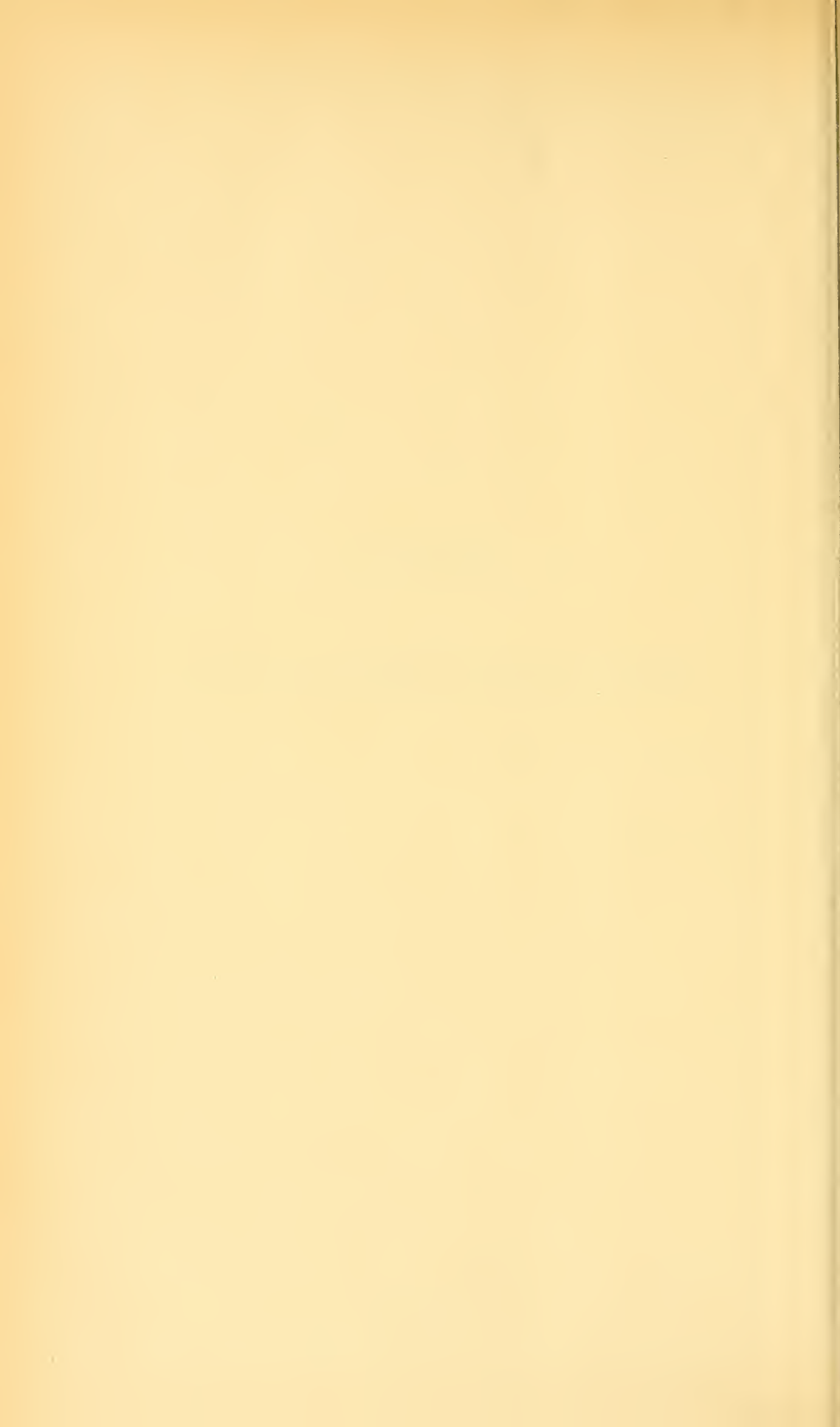
Bridgewater	42,810.80	159.92	75.61	42,444.54	42,195.08	178.65	70.81
Middleborough	72,367.56	70,927.36	1,410.35	147,221.79	145,896.38	4.78	1,330.63
Ludlow	29,155.49	—	—	44,954.25	44,994.38	—	—
Hudson	87,151.95	—	7,941.50	122,625.32	114,231.95	—	8,393.37
Stoughton	35,644.12	—	—	72,845.70	72,845.70	—	—
Barnstable	24,317.96	120.00	—	23,408.06	23,408.06	—	—
Monkton	46,869.87	—	47.07	30,208.41	30,208.41	—	—
Rockland	46,595.79	—	—	47,229.13	47,173.18	—	—
Ware	65,307.37	—	—	—	—	—	—
Concord	18,219.74	100.00	85.69	85,442.40	85,234.31	122.40	85.69
Grafton	61,126.24	34.90	1,327.26	32,557.91	30,058.21	1,876.33	532.43
Chelmsford	10,796.88	1,210.60	346.14	38,181.28	35,516.10	2,783.01	335.07
Whitman	27,294.53	—	390.43	17,161.57	17,161.57	117.42	514.97
Randolph	39,142.77	—	—	11,804.34	11,804.34	—	—
Franklin	10,680.00	—	41.39	67,190.24	67,190.24	20.95	41.39
Wapole	54,035.25	108.69	554.11	92,150.62	92,103.85	31.97	3,085.39
Hingham	203,186.96	—	3,344.38	112,350.73	103,133.28	—	—
Agawam	33,873.03	1,504.23	32,108.14	211,920.62	206,833.83	1,604.41	3,482.38
North Andover	36,453.77	172.93	1,591.96	57,494.79	52,137.77	1,926.37	3,208.15
Shrewsbury	154,960.09	—	51.67	71,907.88	71,573.56	83.43	2,122.50
Maynard	41,973.84	1,050.00	2,932.92	178,314.17	176,108.24	—	—
Millbury	91,277.39	18.00	32.10	74,179.90	73,630.90	24.00	25.00
South Hadley	24,602.34	20.00	—	19,024.71	19,024.71	—	—
Billerica	37,123.73	—	359.39	46,321.96	45,691.09	386.48	244.39
Winchendon	55,933.28	—	—	25,478.72	25,478.72	—	—
Tewksbury	75,830.17	8.75	83.04	58,416.63	58,183.84	150.75	82.04
Falmouth	36,822.84	—	2,164.71	12,348.71	12,348.71	—	—
Auburn	70,667.48	1,842.48	—	33,902.56	31,757.56	848.02	2,145.00
Canton	204,656.50	421.34	195.95	96,978.21	94,167.91	1,724.59	237.69
Dracut	12,176.46	—	—	70,882.63	70,079.89	386.04	220.75
Spencer	54,346.24	1,214.32	—	116,927.51	116,739.75	187.76	—
Amherst	55,322.27	1,576.90	—	61,309.44	59,760.34	1,123.19	—
Uxbridge	40,325.41	1,395.57	47.81	37,892.88	36,340.07	37.62	1,515.19
Great Barrington	7,494.10	2,367.00	—	52,386.75	49,022.45	1,026.31	2,337.99
Ipswich	76,559.71	81.91	2,237.21	136,550.60	131,897.42	67.97	1,585.21
Westborough	19,308.87	718.00	—	50,545.70	50,054.85	490.85	—
Wareham	15,992.79	1,351.57	3,495.00	38,447.96	29,548.70	—	3,899.26
Foxborough	3,781.17	1,257.53	—	22,081.79	16,370.65	1,059.82	1,096.32
Abington	72,968.98	134.00	—	63,447.93	63,224.42	223.51	—
Somerset	12,750.58	28.72	—	54,535.06	52,520.34	2,014.72	—
Orange	64,435.77	—	17.94	169,326.48	169,326.48	—	—
Easton	58,786.53	—	—	88,905.75	88,902.75	3.00	—
Monson	51,873.24	2,973.41	—	36,575.38	36,575.38	—	—
Longmeadow	19,410.02	—	—	81,117.07	72,171.15	8,945.92	—
Seekonk	85,090.42	445.62	—	21,432.33	21,432.33	—	—
87 Towns	16,483.50	—	—	70,398.87	69,876.81	522.06	—
	—	—	—	15,286.13	15,286.13	—	—
	\$8,696,843.85	\$279.36	\$11,973.15	\$66,494.08	\$9,790,079.19	\$2,454.79	\$15,295.06
	\$8,504,991.12	\$85.04	\$113,106.14	\$10,051,558.36	\$9,790,079.19	\$116,213.84	\$127,515.48



## PART III

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### TOWNS UNDER 5,000 POPULATION





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## DIVISION A

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### SUMMARY OF FINANCIAL TRANSACTIONS FOR THE FISCAL YEAR ENDING DECEMBER 31, 1935

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TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Blackstone POPULATION 4,588	Dudley POPULATION 4,568	Wilmington POPULATION 4,493	Leicester POPULATION 4,426
<b>REVENUE.</b>	<b>\$144,213.38</b>	<b>\$219,576.87</b>	<b>\$214,756.05</b>	<b>\$203,090.95</b>
<b>General</b>	<b>120,278.81</b>	<b>190,228.31</b>	<b>175,826.45</b>	<b>167,520.80</b>
<i>Taxes</i>	<i>112,139.92</i>	<i>170,184.09</i>	<i>170,124.93</i>	<i>149,787.97</i>
Property, poll, and income	110,728.48	159,535.31	169,605.83	148,400.04
Corporation, bank, etc.	1,411.44	10,648.78	519.10	1,387.93
<i>Licenses and permits</i>	<i>1,592.50</i>	<i>3,086.00</i>	<i>2,701.62</i>	<i>1,539.00</i>
<i>Fines and forfeits</i>	<i>26.00</i>	<i>450.00</i>	<i>180.00</i>	<i>375.74</i>
<i>Grants and gifts</i>	<i>6,520.39</i>	<i>16,508.22</i>	<i>2,819.90</i>	<i>15,227.24</i>
For expenses	5,809.69	13,358.22	2,819.90	11,927.24
For outlays	710.70	3,150.00	—	3,300.00
All other	—	—	—	590.85
<b>Commercial</b>	<b>23,934.57</b>	<b>29,348.56</b>	<b>38,929.60</b>	<b>35,570.15</b>
<i>Special assessments</i>	<i>243.04</i>	<i>327.94</i>	—	—
To meet expenses	243.04	102.50	—	—
To meet outlays	—	225.44	—	—
<i>Privileges</i>	<i>2,935.35</i>	<i>4,958.97</i>	<i>4,724.42</i>	<i>4,657.57</i>
<i>Departmental</i>	<i>20,482.75</i>	<i>10,362.40</i>	<i>9,644.85</i>	<i>25,067.84</i>
General government	4.00	49.63	67.59	155.80
Protection of persons and property	31.65	77.58	131.69	56.17
Health and sanitation	850.70	1,272.30	638.41	652.13
Highways	2,678.03	2,993.08	1,900.25	8,508.59
Charities	8,748.39	4,528.97	3,884.30	13,666.56
Soldiers' benefits	86.00	1,325.86	438.00	390.43
Schools	8,083.98	87.05	2,277.53	1,503.97
Libraries	—	27.93	83.38	—
Recreation	—	—	—	—
Unclassified	—	—	223.70	134.19
<i>Public service enterprises</i>	—	<i>11,229.23</i>	<i>17,925.18</i>	—
Electric light	—	—	—	—
Water	—	11,229.23	17,925.18	—
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>351.48</i>	<i>1,117.00</i>	—
<i>Interest</i>	<i>273.43</i>	<i>2,118.64</i>	<i>5,518.15</i>	<i>5,844.74</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	28.84	535.50	1,557.70
All other	273.43	2,089.70	4,982.65	4,287.04
<b>NON-REVENUE.</b>	<b>\$138,130.46</b>	<b>\$223,215.18</b>	<b>\$275,747.16</b>	<b>\$212,782.34</b>
<b>Offsets to outlays</b>	<b>9,332.21</b>	<b>12,869.19</b>	<b>4,767.47</b>	<b>8,925.00</b>
<i>Departmental</i>	<i>9,332.21</i>	<i>12,869.19</i>	<i>3,399.65</i>	<i>8,925.00</i>
<i>Public service enterprises</i>	—	—	<i>1,367.82</i>	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>119,920.00</b>	<b>197,201.00</b>	<b>255,500.00</b>	<b>188,400.00</b>
<i>Loans, general purposes</i>	<i>9,920.00</i>	<i>76,000.00</i>	<i>47,500.00</i>	<i>13,900.00</i>
<i>Loans, public service enterprises</i>	—	—	<i>14,000.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	<i>12,500.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>110,000.00</i>	<i>121,000.00</i>	<i>194,000.00</i>	<i>162,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	<i>201.00</i>	—	—
<b>Transfers</b>	—	—	<b>857.73</b>	<b>165.26</b>
<i>From sinking funds</i>	—	—	—	—
All other	—	—	857.73	165.26
<b>Refunds</b>	<b>4.41</b>	<b>647.04</b>	<b>403.63</b>	<b>1,843.58</b>
<b>Agency, trust, and investment</b>	<b>8,873.84</b>	<b>12,497.95</b>	<b>14,218.33</b>	<b>13,448.50</b>
<i>Taxes and licenses for State</i>	<i>4,116.24</i>	<i>5,500.00</i>	<i>6,700.00</i>	<i>5,521.79</i>
<i>Taxes for county</i>	<i>4,416.00</i>	<i>5,923.00</i>	<i>6,577.86</i>	<i>5,923.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	<i>495.35</i>	<i>365.47</i>	<i>889.66</i>
All other	342.60	579.60	795.00	1,114.05
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$153,545.59	\$232,446.06	\$219,523.52	\$212,015.95
Premiums	—	201.00	—	—
Municipal indebtedness	119,920.00	197,000.00	255,500.00	188,400.00
Transfers and refunds	4.41	647.04	1,261.36	2,008.84
Agency, trust, and investment	8,873.84	12,497.95	14,218.33	13,448.50
<b>Total receipts</b>	<b>\$282,343.84</b>	<b>\$442,792.05</b>	<b>\$490,503.21</b>	<b>\$415,873.29</b>
Balance on hand, including funds	—	10,805.82	32,711.67	63,884.62
<b>GRAND TOTAL</b>	<b>\$282,343.84</b>	<b>\$453,597.87</b>	<b>\$523,214.88</b>	<b>\$479,757.91</b>

## graded According to Population of 1935.

PAYMENTS.	Blackstone POPULATION 4,588	Dudley POPULATION 4,568	Wilmington POPULATION 4,493	Leicester POPULATION 4,426
<b>Maintenance</b> . . . . .	<b>\$130,979.08</b>	<b>\$170,730.97</b>	<b>\$168,331.19</b>	<b>\$174,294.61</b>
<i>Departmental</i> . . . . .	<i>130,979.08</i>	<i>162,060.65</i>	<i>163,933.66</i>	<i>174,294.61</i>
General government . . . . .	9,132.84	10,142.66	10,394.63	7,719.67
Protection of persons and property . . . . .	6,300.64	10,078.64	21,011.91	8,930.61
Health and sanitation . . . . .	3,631.12	9,355.61	5,119.17	6,314.25
Highways . . . . .	14,131.38	33,241.73	27,437.83	37,820.79
Charities . . . . .	33,338.56	22,419.07	13,182.66	40,000.30
Soldiers' benefits . . . . .	1,223.90	3,982.65	5,227.10	3,762.67
Schools . . . . .	51,365.33	68,908.09	67,793.92	62,689.84
Libraries . . . . .	1,181.16	1,393.94	825.09	3,321.35
Recreation . . . . .	64.92	88.98	735.34	707.06
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	10,609.23	2,449.28	2,206.01	3,028.07
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>7,868.18</i>	<i>11,439.75</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	7,868.18	11,439.75	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>802.14</i>	<i>2,957.78</i>	<i>—</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b> . . . . .	<b>3,285.67</b>	<b>3,596.15</b>	<b>14,787.50</b>	<b>5,082.69</b>
<i>Loans, general purposes</i> . . . . .	<i>3,285.67</i>	<i>3,106.15</i>	<i>3,720.88</i>	<i>5,082.69</i>
<i>Loans, public service enterprises</i> . . . . .	<i>—</i>	<i>490.00</i>	<i>11,066.62</i>	<i>—</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>38,245.66</b>	<b>96,995.91</b>	<b>53,235.43</b>	<b>30,673.89</b>
<i>Departmental</i> . . . . .	<i>38,245.66</i>	<i>94,941.67</i>	<i>39,934.28</i>	<i>30,673.89</i>
General government . . . . .	—	—	—	83.12
Protection of persons and property . . . . .	—	—	917.99	118.22
Health and sanitation . . . . .	—	6,305.12	664.27	—
Highways . . . . .	37,629.66	18,005.18	5,579.48	21,348.81
Charities . . . . .	—	—	—	—
Schools . . . . .	500.00	68,439.20	32,772.54	667.15
Libraries . . . . .	116.00	—	—	—
Recreation . . . . .	—	2,192.17	—	8,456.59
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>1,370.73</i>	<i>13,301.15</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	1,370.73	13,301.15	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>683.51</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b> . . . . .	<b>85,286.18</b>	<b>126,400.00</b>	<b>228,041.10</b>	<b>171,400.00</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>15,234.00</i>	<i>10,400.00</i>	<i>29,041.10</i>	<i>18,900.00</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>12,500.00</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>70,000.00</i>	<i>116,000.00</i>	<i>199,000.00</i>	<i>140,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>52.18</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>—</b>	<b>—</b>	<b>857.73</b>	<b>165.26</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>—</i>	<i>—</i>	<i>857.73</i>	<i>165.26</i>
<b>Funds</b> . . . . .	<b>4.41</b>	<b>647.04</b>	<b>403.63</b>	<b>1,843.58</b>
<b>Agency, trust, and investment</b> . . . . .	<b>8,873.84</b>	<b>12,499.08</b>	<b>14,484.63</b>	<b>13,946.40</b>
<i>Taxes and licenses for State</i> . . . . .	<i>4,116.24</i>	<i>6,600.00</i>	<i>6,700.00</i>	<i>6,521.79</i>
<i>Taxes for county</i> . . . . .	<i>4,415.00</i>	<i>6,923.00</i>	<i>6,367.86</i>	<i>6,923.00</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>—</i>	<i>495.48</i>	<i>650.97</i>	<i>1,491.71</i>
<i>All other</i> . . . . .	<i>342.60</i>	<i>679.60</i>	<i>776.80</i>	<i>1,009.90</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$134,264.75	\$174,327.12	\$183,118.69	\$179,377.30
Permanent debt (except from sinking funds) . . . . .	15,234.00	10,400.00	29,041.10	18,900.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	38,245.66	96,995.91	53,235.43	30,673.89
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	12,500.00
Temporary loans . . . . .	70,052.18	116,000.00	199,000.00	140,000.00
Transfers (except to sinking funds) and refunds . . . . .	4.41	647.04	1,261.36	2,008.84
Agency, trust, and investment . . . . .	8,873.84	12,499.08	14,484.63	13,946.40
<b>Total payments</b> . . . . .	<b>\$266,674.84</b>	<b>\$410,869.15</b>	<b>\$480,141.21</b>	<b>\$397,406.43</b>
Balance on hand, including funds . . . . .	15,669.00	42,728.72	43,073.67	82,361.48
<b>GRAND TOTAL</b> . . . . .	<b>\$282,343.84</b>	<b>\$453,597.87</b>	<b>\$523,214.88</b>	<b>\$479,757.91</b>

TABLE I. — Summary of Financial Transactions. Town

RECEIPTS.	Westport POPULATION 4,355	Swansea POPULATION 4,327	Templeton POPULATION 4,302	Dalton POPULATION 4,282
<b>REVENUE.</b>	<b>\$214,812.56</b>	<b>\$162,464.03</b>	<b>\$223,770.41</b>	<b>\$250,826.41</b>
<b>General</b>	<b>195,619.41</b>	<b>120,016.12</b>	<b>156,595.07</b>	<b>210,450.81</b>
Taxes . . . . .	181,899.13	112,313.08	137,259.51	206,327.61
Property, poll, and income . . . . .	180,339.38	110,761.35	133,772.45	193,053.81
Corporation, bank, etc. . . . .	1,559.75	1,551.73	3,487.06	13,273.71
Licenses and permits . . . . .	4,469.34	1,870.00	4,843.32	916.54
Fines and forfeits . . . . .	1,670.00	3,678.00	457.68	458.00
Grants and gifts . . . . .	7,580.94	2,155.04	13,952.04	2,748.71
For expenses . . . . .	4,316.06	924.33	10,802.04	720.61
For outlays . . . . .	3,264.88	1,230.71	3,150.00	2,028.01
All other . . . . .	—	—	82.52	—
<b>Commercial</b>	<b>19,193.15</b>	<b>42,447.91</b>	<b>67,175.34</b>	<b>40,375.51</b>
Special assessments . . . . .	—	—	—	125.00
To meet expenses . . . . .	—	—	—	125.00
To meet outlays . . . . .	—	—	—	—
Privileges . . . . .	6,867.63	5,802.90	4,450.15	6,448.81
Departmental . . . . .	5,876.06	13,268.66	24,765.43	26,085.28
General government . . . . .	327.61	264.60	7.35	115.00
Protection of persons and property . . . . .	77.93	29.63	113.44	60.56
Health and sanitation . . . . .	822.40	220.98	22.86	140.71
Highways . . . . .	—	18.50	4,550.00	196.56
Charities . . . . .	3,718.38	7,650.67	18,026.34	20,134.78
Soldiers' benefits . . . . .	597.00	—	756.56	250.00
Schools . . . . .	330.74	5,034.58	1,191.72	4,838.07
Libraries . . . . .	2.00	45.70	84.51	334.66
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	4.00	2.65	15.00
Public service enterprises . . . . .	1,003.54	—	32,397.83	—
Electric light . . . . .	—	—	32,397.83	—
Water . . . . .	—	—	—	—
All other . . . . .	1,003.54	—	—	—
Cemeteries . . . . .	795.27	187.00	1,207.50	836.41
Interest . . . . .	4,650.65	23,189.35	4,364.43	6,880.01
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	—	21,078.53	1,396.94	4,931.51
All other . . . . .	4,650.65	2,110.82	2,967.49	1,948.51
<b>NON-REVENUE.</b>	<b>\$247,326.36</b>	<b>\$151,538.51</b>	<b>\$149,605.93</b>	<b>\$179,517.54</b>
Offsets to outlays . . . . .	298.10	—	10,085.77	15,724.44
Departmental . . . . .	298.10	—	10,085.77	15,724.44
Public service enterprises . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>225,000.00</b>	<b>135,000.00</b>	<b>121,789.04</b>	<b>130,000.00</b>
Loans, general purposes . . . . .	—	—	—	20,000.00
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds, refunded, current year . . . . .	—	—	1,786.64	—
Temporary loans (including revenue loans) . . . . .	225,000.00	135,000.00	120,000.00	110,000.00
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	—	—	2.40	—
<b>Transfers</b>	<b>—</b>	<b>884.02</b>	<b>396.48</b>	<b>3,677.74</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	—	884.02	396.48	3,677.74
<b>Refunds</b>	<b>1,470.98</b>	<b>359.37</b>	<b>252.46</b>	<b>259.45</b>
<b>Agency, trust, and investment</b>	<b>20,557.28</b>	<b>15,295.12</b>	<b>17,082.18</b>	<b>29,855.91</b>
Taxes and licenses for State . . . . .	8,600.00	7,100.00	5,300.00	11,700.00
Taxes for county . . . . .	6,920.33	5,713.29	5,707.00	17,474.02
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	3,849.55	1,487.63	5,384.58	1.49
All other . . . . .	1,187.40	994.20	690.60	680.40
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$215,110.66	\$162,464.03	\$233,856.18	\$266,550.89
Premiums . . . . .	—	—	2.40	—
Municipal indebtedness . . . . .	225,000.00	135,000.00	121,786.64	130,000.00
Transfers and refunds . . . . .	1,470.98	1,243.39	648.94	3,937.19
Agency, trust, and investment . . . . .	20,557.28	15,295.12	17,082.18	29,855.91
<b>Total receipts . . . . .</b>	<b>\$462,138.92</b>	<b>\$314,002.54</b>	<b>\$373,376.34</b>	<b>\$430,343.99</b>
Balance on hand, including funds . . . . .	63,361.56	24,341.25	46,577.61	13,636.08
<b>GRAND TOTAL . . . . .</b>	<b>\$525,500.48</b>	<b>\$338,343.79</b>	<b>\$419,953.95</b>	<b>\$443,980.07</b>



graded According to Population of 1935 — Continued.

PAYMENTS.	Westport POPULATION 4,355	Swansea POPULATION 4,327	Templeton POPULATION 4,302	Dalton POPULATION 4,282
<b>Maintenance</b>	<b>\$180,574.56</b>	<b>\$147,252.65</b>	<b>\$180,097.23</b>	<b>\$192,925.95</b>
<i>Departmental</i>	<i>177,253.41</i>	<i>146,636.68</i>	<i>156,017.96</i>	<i>189,284.72</i>
General government	14,340.87	6,932.82	6,685.41	13,517.23
Protection of persons and property	14,199.34	7,843.23	6,594.44	6,344.15
Health and sanitation	10,722.25	6,405.89	3,768.14	3,920.18
Highways	32,622.19	34,287.79	27,993.65	26,735.40
Charities	35,340.43	24,665.61	48,260.82	53,057.68
Soldiers' benefits	1,669.86	1,273.40	6,794.61	10,232.10
Schools	63,659.91	61,466.58	50,737.91	67,609.99
Libraries	678.72	1,891.05	2,539.73	4,062.63
Recreation	173.49	105.27	66.34	1,477.01
Pensions	—	—	—	250.00
Unclassified	3,846.35	1,765.04	2,576.91	2,078.35
<i>Public service enterprises</i>	<i>1,145.33</i>	<i>—</i>	<i>21,836.24</i>	<i>—</i>
Electric light	—	—	21,836.24	—
Water	—	—	—	—
All other	1,145.33	—	—	—
<i>Cemeteries</i>	<i>2,175.82</i>	<i>381.70</i>	<i>2,243.03</i>	<i>3,641.23</i>
Administration of trust funds	—	234.27	—	—
<b>Interest</b>	<b>1,588.33</b>	<b>2,899.23</b>	<b>4,414.16</b>	<b>4,491.93</b>
<i>Loans, general purposes</i>	<i>1,509.58</i>	<i>2,899.23</i>	<i>4,414.16</i>	<i>4,491.93</i>
<i>Loans, public service enterprises</i>	<i>78.75</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>6,500.37</b>	<b>2,085.71</b>	<b>26,761.84</b>	<b>46,503.73</b>
<i>Departmental</i>	<i>5,869.22</i>	<i>2,085.71</i>	<i>18,376.65</i>	<i>46,603.73</i>
General government	219.98	—	96.00	352.46
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	2,018.51
Highways	2,912.85	—	15,522.65	42,049.06
Charities	—	—	—	—
Schools	2,386.53	1,735.71	1,539.83	25.25
Libraries	—	350.00	—	—
Recreation	—	—	1,218.17	2,058.45
Unclassified	349.86	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>8,385.19</i>	<i>—</i>
Electric light	—	—	8,385.19	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>631.15</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>273,180.00</b>	<b>132,500.00</b>	<b>154,430.00</b>	<b>140,420.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>5,180.00</i>	<i>7,500.00</i>	<i>17,643.36</i>	<i>10,420.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>1,786.64</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>268,000.00</i>	<i>125,000.00</i>	<i>135,000.00</i>	<i>130,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>884.02</b>	<b>396.48</b>	<b>3,677.74</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>884.02</i>	<i>396.48</i>	<i>3,677.74</i>
<b>Refunds</b>	<b>1,470.98</b>	<b>359.37</b>	<b>252.46</b>	<b>259.45</b>
<b>Agency, trust, and investment</b>	<b>22,331.43</b>	<b>15,080.99</b>	<b>16,945.83</b>	<b>29,859.82</b>
<i>Taxes and licenses for State</i>	<i>8,600.00</i>	<i>7,100.00</i>	<i>6,300.00</i>	<i>11,700.00</i>
<i>Taxes for county</i>	<i>6,920.33</i>	<i>5,713.29</i>	<i>5,707.00</i>	<i>17,474.02</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,623.70</i>	<i>1,263.90</i>	<i>5,248.23</i>	<i>—</i>
<i>All other</i>	<i>1,187.40</i>	<i>1,003.80</i>	<i>690.60</i>	<i>685.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$182,162.89	\$150,151.88	\$184,511.39	\$197,417.88
Permanent debt (except from sinking funds)	5,180.00	7,500.00	17,643.36	10,420.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,500.37	2,085.71	26,761.84	46,503.73
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	1,786.64	—
Temporary loans	268,000.00	125,000.00	135,000.00	130,000.00
Transfers (except to sinking funds) and refunds	1,470.98	1,243.39	648.94	3,937.19
Agency, trust, and investment	22,331.43	15,080.99	16,945.83	29,859.82
<b>Total payments</b>	<b>\$485,645.67</b>	<b>\$301,061.97</b>	<b>\$383,298.00</b>	<b>\$418,138.62</b>
Balance on hand, including funds	39,854.81	37,281.82	36,655.95	25,841.45
<b>GRAND TOTAL</b>	<b>\$525,500.48</b>	<b>\$338,343.79</b>	<b>\$419,953.95</b>	<b>\$443,980.07</b>

TABLE I. — Summary of Financial Transactions. Town

RECEIPTS.	Williamstown POPULATION 4,272	Oxford POPULATION 4,249	Lee POPULATION 4,178	Medfield POPULATION 4,162
<b>REVENUE.</b>	<b>\$225,336.12</b>	<b>\$190,180.71</b>	<b>\$191,955.47</b>	<b>\$141,066.83</b>
<b>General</b>	<b>200,762.30</b>	<b>167,886.93</b>	<b>168,663.91</b>	<b>119,881.51</b>
<i>Taxes</i>	<i>196,481.17</i>	<i>147,239.36</i>	<i>162,402.76</i>	<i>107,579.63</i>
Property, poll, and income	193,078.18	143,621.00	154,269.13	106,608.93
Corporation, bank, etc.	3,402.99	3,618.36	8,133.63	970.61
<i>Licenses and permits</i>	<i>2,710.17</i>	<i>3,955.08</i>	<i>2,679.00</i>	<i>1,575.51</i>
<i>Fines and forfeits</i>	<i>459.88</i>	<i>1,195.00</i>	<i>1,610.97</i>	<i>355.00</i>
<i>Grants and gifts</i>	<i>1,111.08</i>	<i>15,497.49</i>	<i>1,971.18</i>	<i>10,371.43</i>
For expenses	1,111.08	12,197.49	636.45	8,321.43
For outlays	—	3,300.00	1,334.73	2,050.00
All other	—	—	—	—
<b>Commercial</b>	<b>24,573.82</b>	<b>22,293.78</b>	<b>23,291.56</b>	<b>21,185.21</b>
<i>Special assessments</i>	<i>20.00</i>	—	—	<i>23.10</i>
To meet expenses	20.00	—	—	23.10
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>7,314.54</i>	<i>4,854.34</i>	<i>5,633.93</i>	<i>3,838.06</i>
<i>Departmental</i>	<i>14,013.72</i>	<i>11,115.11</i>	<i>14,915.61</i>	<i>7,341.32</i>
General government	76.32	561.25	938.56	574.00
Protection of persons and property	161.88	62.57	37.97	38.33
Health and sanitation	108.07	—	473.79	316.42
Highways	61.73	1,327.93	369.05	1,947.81
Charities	9,143.86	7,286.59	6,551.33	3,935.07
Soldiers' benefits	48.00	840.00	348.55	—
Schools	3,310.92	982.75	6,035.85	435.87
Libraries	116.10	54.02	—	90.85
Recreation	—	—	132.05	—
Unclassified	986.84	—	28.46	3.00
<i>Public service enterprises</i>	—	—	—	<i>6,938.06</i>
Electric light	—	—	—	—
Water	—	—	—	6,938.06
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,142.38</i>	<i>1,841.60</i>	<i>880.65</i>	<i>1,204.10</i>
<i>Interest</i>	<i>2,083.18</i>	<i>4,482.73</i>	<i>1,861.37</i>	<i>1,840.57</i>
On sinking funds	—	—	—	—
On trust and investment funds	64.62	838.01	—	485.83
All other	2,018.56	3,644.72	1,861.37	1,354.72
<b>NON-REVENUE.</b>	<b>\$72,801.98</b>	<b>\$142,258.88</b>	<b>\$209,728.51</b>	<b>\$41,739.99</b>
<b>Offsets to outlays</b>	<b>31,150.46</b>	—	<b>10,200.00</b>	—
<i>Departmental</i>	<i>31,150.46</i>	—	<i>10,200.00</i>	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>6,321.96</b>	<b>99,000.00</b>	<b>177,000.00</b>	<b>32,000.00</b>
<i>Loans, general purposes</i>	—	—	<i>17,000.00</i>	<i>2,000.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	99,000.00	160,000.00	30,000.00
<i>Unpaid warrants or orders, current year</i>	<i>6,321.96</i>	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>347.00</b>	<b>923.13</b>	—	<b>354.74</b>
<i>From sinking funds</i>	—	—	—	—
All other	347.00	923.13	—	354.74
<b>Refunds</b>	<b>397.63</b>	<b>889.41</b>	<b>840.97</b>	<b>457.50</b>
<b>Agency, trust, and investment</b>	<b>34,584.93</b>	<b>41,446.34</b>	<b>21,687.54</b>	<b>8,927.71</b>
<i>Taxes and licenses for State</i>	<i>11,427.16</i>	<i>5,359.00</i>	<i>7,707.17</i>	<i>4,100.00</i>
<i>Taxes for county</i>	<i>17,025.97</i>	<i>5,600.00</i>	<i>11,500.00</i>	<i>2,859.76</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>5,000.00</i>	<i>29,529.74</i>	<i>1,981.77</i>	<i>1,366.36</i>
All other	1,131.80	957.60	498.60	601.60
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$256,486.58	\$190,180.71	\$202,155.47	\$141,066.83
Premiums	—	—	—	—
Municipal indebtedness	6,321.96	99,000.00	177,000.00	32,000.00
Transfers and refunds	744.63	1,812.54	840.97	812.24
Agency, trust, and investment	34,584.93	41,446.34	21,687.54	8,927.71
<b>Total receipts</b>	<b>\$298,138.10</b>	<b>\$332,439.59</b>	<b>\$401,683.98</b>	<b>\$182,806.78</b>
Balance on hand, including funds	67,069.82	32,103.32	47,219.67	16,644.21
<b>GRAND TOTAL</b>	<b>\$365,207.92</b>	<b>\$364,542.91</b>	<b>\$448,903.65</b>	<b>\$199,450.99</b>

## Graded According to Population of 1935 — Continued.

PAYMENTS.	Williamstown POPULATION 4,272	Oxford POPULATION 4,249	Lee POPULATION 4,178	Medfield <sup>¶</sup> POPULATION 4,162
<b>Maintenance</b>	<b>\$170,882.16</b>	<b>\$153,644.17</b>	<b>\$173,585.55</b>	<b>\$103,491.66</b>
<i>Departmental</i>	<i>167,288.51</i>	<i>152,152.83</i>	<i>171,234.92</i>	<i>94,717.85</i>
General government	11,304.38	9,305.47	8,942.05	8,074.94
Protection of persons and property	4,240.20	10,822.88	9,932.76	7,969.04
Health and sanitation	8,926.68	4,698.27	5,981.47	3,091.52
Highways	19,633.30	30,319.39	23,568.19	25,607.33
Charities	39,443.84	27,310.76	48,074.80	15,414.90
Soldiers' benefits	2,392.10	5,691.92	6,466.16	789.40
Schools	72,186.98	53,369.54	59,784.12	28,431.35
Libraries	2,972.02	1,956.60	2,510.56	2,451.95
Recreation	103.73	300.12	652.75	245.74
Pensions	—	—	—	—
Unclassified	6,085.28	8,377.88	5,322.06	2,641.68
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6,145.60</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	6,145.60
<i>Cemeteries</i>	<i>3,593.65</i>	<i>1,491.34</i>	<i>2,360.63</i>	<i>2,628.21</i>
Administration of trust funds	—	—	—	—
<b>Interest</b>	<b>2,561.57</b>	<b>4,462.52</b>	<b>787.73</b>	<b>8,121.23</b>
<i>Loans, general purposes</i>	<i>2,561.67</i>	<i>4,462.52</i>	<i>787.73</i>	<i>1,709.98</i>
Loans, public service enterprises	—	—	—	6,411.25
Loans, cemeteries	—	—	—	—
<b>Outlays</b>	<b>72,095.15</b>	<b>7,944.47</b>	<b>34,953.05</b>	<b>10,683.20</b>
<i>Departmental</i>	<i>69,460.63</i>	<i>7,944.47</i>	<i>34,953.05</i>	<i>10,114.20</i>
General government	—	—	—	—
Protection of persons and property	—	25.76	698.10	583.60
Health and sanitation	18,426.65	293.01	500.00	150.43
Highways	51,033.88	6,885.07	32,702.38	8,378.33
Charities	—	—	—	—
Schools	—	740.63	—	1,001.84
Libraries	—	—	1,052.57	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>569.00</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	569.00
<i>Cemeteries</i>	<i>2,634.62</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>23,453.87</b>	<b>108,611.25</b>	<b>196,000.00</b>	<b>48,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
From revenue and other sources	21,000.00	12,111.25	1,000.00	18,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	96,500.00	195,000.00	30,000.00
Warrants or orders, previous years	2,453.87	—	—	—
<b>Transfers</b>	<b>347.00</b>	<b>923.13</b>	<b>—</b>	<b>354.74</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	347.00	923.13	—	354.74
<b>Refunds</b>	<b>397.63</b>	<b>889.41</b>	<b>840.97</b>	<b>457.50</b>
<b>Agency, trust, and investment</b>	<b>36,948.55</b>	<b>41,492.71</b>	<b>21,687.54</b>	<b>8,623.07</b>
<i>Taxes and licenses for State</i>	<i>11,427.16</i>	<i>6,369.00</i>	<i>7,707.17</i>	<i>4,100.00</i>
Taxes for county	17,025.97	6,600.00	11,500.00	2,869.76
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	7,363.62	29,682.71	1,981.77	1,061.71
All other	1,131.80	951.00	498.60	601.60
<b>RECAPITULATION.</b>				
Maintenance and interest	\$173,443.73	\$158,106.69	\$174,373.28	\$111,612.89
Permanent debt (except from sinking funds)	21,000.00	12,111.25	1,000.00	18,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	72,095.15	7,944.47	34,953.05	10,683.20
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	2,453.87	96,500.00	195,000.00	30,000.00
Transfers (except to sinking funds) and refunds	744.63	1,812.54	840.97	812.24
Agency, trust, and investment	36,948.55	41,492.71	21,687.54	8,623.07
<b>Total payments</b>	<b>\$306,685.93</b>	<b>\$317,967.66</b>	<b>\$427,854.84</b>	<b>\$179,731.40</b>
Balance on hand, including funds	58,521.99	46,575.25	21,048.81	19,719.59
<b>GRAND TOTAL</b>	<b>\$365,207.92</b>	<b>\$364,542.91</b>	<b>\$448,903.65</b>	<b>\$199,450.99</b>



TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Wrentham POPULATION 4,160	Provincetown POPULATION 4,071	Acushnet POPULATION 3,951	Holden POPULATION 3,914
<b>REVENUE.</b>	<b>\$172,859.15</b>	<b>\$187,043.92</b>	<b>\$143,477.43</b>	<b>\$231,552.08</b>
<b>General</b>	<b>138,117.09</b>	<b>150,878.96</b>	<b>128,537.34</b>	<b>141,905.87</b>
Taxes . . . . .	129,647.78	141,895.60	121,030.59	119,965.22
Property, poll, and income . . . . .	125,048.68	139,309.49	118,334.06	116,931.39
Corporation, bank, etc. . . . .	4,599.10	2,586.11	2,686.53	3,033.83
Licenses and permits . . . . .	2,424.60	4,490.68	2,165.75	2,193.90
Fines and forfeits . . . . .	895.34	1,104.65	699.90	94.90
Grants and gifts . . . . .	5,149.47	3,388.03	4,644.96	19,649.65
For expenses . . . . .	1,275.43	2,226.64	3,624.25	15,649.85
For outlays . . . . .	3,874.04	1,161.39	1,020.71	4,000.00
All other . . . . .	—	—	106.14	—
<b>Commercial</b>	<b>34,742.06</b>	<b>36,164.96</b>	<b>14,940.09</b>	<b>89,646.21</b>
Special assessments . . . . .	—	—	104.46	—
To meet expenses . . . . .	—	—	104.46	—
To meet outlays . . . . .	—	—	—	—
Privileges . . . . .	4,469.66	5,176.61	3,604.93	5,796.45
Departmental . . . . .	13,242.03	7,652.49	6,853.70	17,628.54
General government . . . . .	66.00	943.35	529.25	671.98
Protection of persons and property . . . . .	28.97	203.21	59.11	41.22
Health and sanitation . . . . .	443.90	724.29	1,295.97	715.40
Highways . . . . .	7,084.27	—	510.00	7,166.36
Charities . . . . .	5,064.89	2,718.16	3,550.11	6,983.16
Soldiers' benefits . . . . .	190.00	103.50	—	392.00
Schools . . . . .	274.20	2,852.71	234.61	1,554.05
Libraries . . . . .	89.80	107.27	52.01	104.37
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	622.64	—
Public service enterprises . . . . .	13,767.34	18,118.80	—	64,043.88
Electric light . . . . .	—	—	—	45,796.84
Water . . . . .	13,767.34	14,256.05	—	18,247.04
All other . . . . .	—	3,862.75	—	—
Cemeteries . . . . .	—	1,784.49	290.72	6.00
Interest . . . . .	3,273.03	3,432.67	4,086.28	2,171.34
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	260.04	73.75	1,206.65	5.99
All other . . . . .	3,012.99	3,358.82	2,879.63	2,165.35
<b>NON-REVENUE.</b>	<b>\$128,630.38</b>	<b>\$117,924.27</b>	<b>\$34,636.04</b>	<b>\$60,846.23</b>
<b>Offsets to outlays</b>	<b>7,950.00</b>	<b>31,237.18</b>	<b>—</b>	<b>14,857.93</b>
Departmental . . . . .	7,950.00	31,237.18	—	14,242.93
Public service enterprises . . . . .	—	—	—	615.00
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>110,386.04</b>	<b>55,000.00</b>	<b>9,835.78</b>	<b>30,000.00</b>
Loans, general purposes . . . . .	65,000.00	—	—	—
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds, refunded current year . . . . .	—	—	9,835.78	—
Temporary loans (including revenue loans) . . . . .	45,000.00	55,000.00	—	30,000.00
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	386.04	—	—	—
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>1,596.35</b>	<b>3,260.63</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	—	—	1,596.35	3,260.63
<b>Refunds</b>	<b>229.27</b>	<b>848.17</b>	<b>1,001.52</b>	<b>391.26</b>
<b>Agency, trust, and investment</b>	<b>10,065.07</b>	<b>30,838.92</b>	<b>22,202.39</b>	<b>12,336.41</b>
Taxes and licenses for State . . . . .	5,500.00	6,726.54	5,622.18	5,300.00
Taxes for county . . . . .	3,836.27	11,438.23	4,606.26	5,707.00
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	—	12,032.75	1,384.77	303.37
All other . . . . .	728.80	641.40	10,889.18	1,026.04
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$180,809.15	\$218,281.10	\$143,477.43	\$246,410.01
Premiums . . . . .	386.04	—	—	—
Municipal indebtedness . . . . .	110,000.00	55,000.00	9,835.78	30,000.00
Transfers and refunds . . . . .	229.27	848.17	2,597.87	3,651.89
Agency, trust, and investment . . . . .	10,065.07	30,838.92	22,202.39	12,336.41
<b>Total receipts</b>	<b>\$301,489.53</b>	<b>\$304,968.19</b>	<b>\$178,113.47</b>	<b>\$292,398.31</b>
Balance on hand, including funds . . . . .	6,884.82	12,936.16	49,674.98	51,876.86
<b>GRAND TOTAL</b>	<b>\$308,374.35</b>	<b>\$317,904.35</b>	<b>\$227,788.45</b>	<b>\$344,275.16</b>



## Graded According to Population of 1935 — Continued.

PAYMENTS.	Wrentham POPULATION 4,160	Provincetown POPULATION 4,071	Acushnet POPULATION 3,951	Holden POPULATION 3,914
<b>Maintenance</b>	<b>\$121,134.23</b>	<b>\$151,637.50</b>	<b>\$109,965.48</b>	<b>\$192,575.64</b>
<i>Departmental</i>	<i>113,577.51</i>	<i>129,352.45</i>	<i>109,647.47</i>	<i>160,306.40</i>
General government	6,237.40	12,707.11	11,468.45	7,972.02
Protection of persons and property	15,478.91	9,862.31	7,680.12	5,790.70
Health and sanitation	3,278.57	7,934.13	6,516.36	7,869.08
Highways	24,284.77	15,781.48	8,685.94	29,866.94
Charities	20,309.81	20,602.50	15,421.92	17,222.07
Soldiers' benefits	1,323.00	3,333.21	1,325.53	2,936.42
Schools	34,722.77	53,442.37	55,349.08	69,148.96
Libraries	1,712.04	1,525.16	1,712.00	2,206.59
Recreation	466.82	271.08	252.10	153.20
Pensions	—	—	—	—
Unclassified	5,763.42	3,893.10	1,235.97	7,140.42
<i>Public service enterprises</i>	<i>7,556.72</i>	<i>20,096.79</i>	<i>—</i>	<i>42,163.31</i>
Electric light	—	—	—	36,011.91
Water	7,556.72	16,499.71	—	6,151.40
All other	—	3,597.08	—	—
<i>Cemeteries</i>	<i>—</i>	<i>2,188.26</i>	<i>318.01</i>	<i>105.93</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>1,565.58</b>	<b>3,741.79</b>	<b>2,383.55</b>	<b>5,164.92</b>
<i>Loans, general purposes</i>	<i>725.68</i>	<i>3,209.29</i>	<i>2,383.55</i>	<i>3,699.25</i>
<i>Loans, public service enterprises</i>	<i>840.00</i>	<i>532.50</i>	<i>—</i>	<i>1,466.67</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>45,186.30</b>	<b>27,630.26</b>	<b>1,747.71</b>	<b>32,997.92</b>
<i>Departmental</i>	<i>39,943.67</i>	<i>27,630.26</i>	<i>1,747.71</i>	<i>26,740.81</i>
General government	—	—	499.00	47.95
Protection of persons and property	—	—	—	918.34
Health and sanitation	808.41	50.00	—	—
Highways	16,888.11	265.77	1,248.71	24,597.71
Charities	—	—	—	—
Schools	18,916.61	25,126.41	—	651.71
Libraries	—	—	—	150.00
Recreation	3,330.44	505.60	—	375.10
Unclassified	—	1,682.48	—	—
<i>Public service enterprises</i>	<i>5,242.73</i>	<i>—</i>	<i>—</i>	<i>6,257.11</i>
Electric light	—	—	—	5,748.71
Water	5,242.73	—	—	508.40
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>54,000.00</b>	<b>84,000.00</b>	<b>67,303.05</b>	<b>59,325.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>9,000.00</i>	<i>16,000.00</i>	<i>17,467.27</i>	<i>24,325.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>9,835.78</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>45,000.00</i>	<i>68,000.00</i>	<i>40,000.00</i>	<i>35,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>1,596.35</b>	<b>3,260.63</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>1,596.35</i>	<i>3,260.63</i>
<b>Refunds</b>	<b>229.27</b>	<b>848.17</b>	<b>1,001.52</b>	<b>391.26</b>
<b>Agency, trust, and investment</b>	<b>10,083.31</b>	<b>30,843.46</b>	<b>21,794.22</b>	<b>12,252.28</b>
<i>Taxes and licenses for State</i>	<i>5,500.00</i>	<i>6,726.54</i>	<i>5,622.18</i>	<i>5,300.00</i>
<i>Taxes for county</i>	<i>3,836.27</i>	<i>11,438.23</i>	<i>4,606.26</i>	<i>5,707.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>23.04</i>	<i>12,040.89</i>	<i>976.60</i>	<i>207.14</i>
<i>All other</i>	<i>724.00</i>	<i>637.80</i>	<i>10,689.18</i>	<i>1,038.14</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$122,699.81	\$155,379.29	\$112,349.03	\$197,740.56
Permanent debt (except from sinking funds)	9,000.00	16,000.00	17,467.27	24,325.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	45,186.30	27,630.26	1,747.71	32,997.92
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	9,835.78	—
Temporary loans	45,000.00	68,000.00	40,000.00	35,000.00
Transfers (except to sinking funds) and refunds	229.27	848.17	2,597.87	3,651.89
Agency, trust, and investment	10,083.31	30,843.46	21,794.22	12,252.28
<b>Total payments</b>	<b>\$232,198.69</b>	<b>\$298,701.18</b>	<b>\$205,791.88</b>	<b>\$305,967.65</b>
<i>Balance on hand, including funds</i>	<i>76,175.66</i>	<i>19,203.17</i>	<i>21,996.57</i>	<i>38,307.51</i>
<b>GRAND TOTAL</b>	<b>\$308,374.35</b>	<b>\$317,904.35</b>	<b>\$227,788.45</b>	<b>\$344,275.16</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Belchertown POPULATION 3,863	Ayer POPULATION 3,861	Weston POPULATION 3,848	Scituate POPULATION 3,846
<b>REVENUE.</b>	<b>\$115,140.07</b>	<b>\$176,780.92</b>	<b>\$308,753.14</b>	<b>\$572,776.38</b>
<b>General</b>	<b>100,137.05</b>	<b>139,970.35</b>	<b>244,041.51</b>	<b>434,475.88</b>
Taxes . . . . .	66,487.61	132,404.92	238,947.70	423,546.60
Property, poll, and income	65,870.60	130,661.68	237,158.56	419,174.33
Corporation, bank, etc.	617.01	1,803.24	1,789.14	4,372.17
Licenses and permits	1,636.94	3,694.00	377.00	4,842.00
Fines and forfeits	144.27	562.70	452.22	499.60
Grants and gifts	31,968.23	3,248.73	4,264.59	5,587.78
For expenses	26,518.23	3,248.73	1,768.49	2,536.99
For outlays	5,450.00	—	2,496.10	3,050.79
All other	—	—	—	—
<b>Commercial</b>	<b>15,003.02</b>	<b>36,810.57</b>	<b>64,711.63</b>	<b>138,300.50</b>
Special assessments	—	—	—	1,019.33
To meet expenses	—	—	—	1,019.33
To meet outlays	—	—	—	—
Privileges	3,664.88	4,310.88	11,336.56	10,882.96
Departmental	8,842.36	19,181.78	5,955.91	16,099.63
General government	39.85	88.10	658.55	2,927.81
Protection of persons and property	47.22	100.20	79.43	1,353.01
Health and sanitation	—	308.21	101.50	421.50
Highways	1,109.27	2,550.00	555.20	5.00
Charities	3,173.68	7,552.66	1,843.76	7,487.72
Soldiers' benefits	289.00	172.00	—	1,470.56
Schools	4,183.34	8,373.81	2,364.27	1,310.61
Libraries	—	—	347.00	—
Recreation	—	—	6.20	—
Unclassified	—	36.80	—	123.42
Public service enterprises	—	10,864.86	34,662.06	101,766.94
Electric light	—	—	—	—
Water	—	10,864.86	34,662.06	101,766.94
All other	—	—	—	—
Cemeteries	459.00	—	3,271.35	—
Interest	2,036.78	2,453.05	9,485.75	9,531.64
On sinking funds	—	—	—	—
On trust and investment funds	724.13	490.25	5,742.34	563.81
All other	1,312.65	1,962.80	3,743.41	8,967.83
<b>NON-REVENUE.</b>	<b>\$57,326.78</b>	<b>\$91,768.90</b>	<b>\$154,243.20</b>	<b>\$391,015.03</b>
<b>Offsets to outlays</b>	<b>22,324.66</b>	<b>9,000.00</b>	<b>—</b>	<b>444.95</b>
Departmental	22,324.66	9,000.00	—	444.95
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>24,804.42</b>	<b>70,000.00</b>	<b>116,000.00</b>	<b>350,000.00</b>
Loans, general purposes	4,800.00	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	20,000.00	70,000.00	116,000.00	350,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	4.42	—	—	—
<b>Transfers</b>	<b>444.42</b>	<b>—</b>	<b>2,388.02</b>	<b>18.00</b>
From sinking funds	—	—	—	—
All other	444.42	—	2,388.02	18.00
<b>Refunds</b>	<b>204.47</b>	<b>360.03</b>	<b>820.33</b>	<b>1,809.95</b>
<b>Agency, trust, and investment</b>	<b>9,548.81</b>	<b>12,408.87</b>	<b>35,034.85</b>	<b>38,742.13</b>
Taxes and licenses for State	2,600.00	5,500.00	14,432.54	17,600.00
Taxes for county	4,661.88	5,219.14	13,664.65	20,059.17
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,623.93	1,168.63	5,673.06	64.36
All other	663.00	531.20	1,264.60	1,018.60
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$137,464.73	\$185,780.92	\$308,753.14	\$573,221.33
Premiums	4.42	—	—	—
Municipal indebtedness	24,800.00	70,000.00	116,000.00	350,000.00
Transfers and refunds	648.89	360.03	3,208.35	1,827.95
Agency, trust, and investment	9,548.81	12,408.87	35,034.85	38,742.13
<b>Total receipts</b>	<b>\$172,466.85</b>	<b>\$268,549.82</b>	<b>\$462,996.34</b>	<b>\$963,791.41</b>
Balance on hand, including funds	10,358.30	12,618.61	37,174.97	39,504.41
<b>GRAND TOTAL</b>	<b>\$182,825.15</b>	<b>\$281,168.43</b>	<b>\$500,171.31</b>	<b>\$1,003,295.82</b>

## Graded According to Population of 1935 — Continued.

PAYMENTS.	Belchertown POPULATION 3,863	Ayer POPULATION 3,861	Weston POPULATION 3,848	Scituate POPULATION 3,846
<b>Maintenance</b>	<b>\$102,260.48</b>	<b>\$133,714.20</b>	<b>\$220,428.70</b>	<b>\$379,131.37</b>
<i>Departmental</i>	<i>101,434.44</i>	<i>125,883.40</i>	<i>200,456.03</i>	<i>351,936.46</i>
General government	3,936.06	8,991.78	15,403.43	23,926.86
Protection of persons and property	4,551.04	11,553.31	27,063.31	88,468.51
Health and sanitation	1,425.75	3,316.42	6,531.74	18,957.61
Highways	28,561.09	19,310.18	47,260.10	83,961.42
Charities	14,304.69	27,359.31	7,745.14	37,955.63
Soldiers' benefits	916.78	3,796.43	88.60	7,013.89
Schools	43,399.67	47,303.73	73,501.70	79,278.27
Libraries	610.49	1,700.00	8,256.84	2,340.95
Recreation	138.32	449.15	5,609.17	2,230.68
Pensions	—	—	—	—
Unclassified	3,590.55	2,503.09	8,996.00	7,802.64
<i>Public service enterprises</i>	<i>—</i>	<i>7,830.80</i>	<i>11,919.55</i>	<i>27,194.91</i>
Electric light	—	—	—	—
Water	—	7,830.80	11,919.55	27,194.91
All other	—	—	—	—
<i>Cemeteries</i>	<i>826.04</i>	<i>—</i>	<i>8,053.12</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>983.20</b>	<b>3,636.66</b>	<b>15,764.49</b>	<b>30,037.78</b>
<i>Loans, general purposes</i>	<i>983.20</i>	<i>3,461.66</i>	<i>7,509.49</i>	<i>2,491.53</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>175.00</i>	<i>8,165.00</i>	<i>27,546.25</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>38,295.48</b>	<b>26,397.12</b>	<b>35,025.25</b>	<b>48,793.30</b>
<i>Departmental</i>	<i>38,295.48</i>	<i>26,397.12</i>	<i>30,647.92</i>	<i>36,669.11</i>
General government	—	—	—	1,249.82
Protection of persons and property	—	6,658.37	2,700.00	4,030.64
Health and sanitation	—	1,622.89	—	500.00
Highways	37,222.48	16,544.10	14,065.89	26,527.76
Charities	—	—	—	—
Schools	1,073.00	1,482.31	2,305.00	923.27
Libraries	—	—	—	—
Recreation	—	89.45	11,577.03	1,849.91
Unclassified	—	—	—	1,487.71
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>4,377.33</i>	<i>12,224.19</i>
Electric light	—	—	—	—
Water	—	—	4,377.33	12,224.19
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>23,000.00</b>	<b>91,000.00</b>	<b>125,451.99</b>	<b>387,650.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,000.00</i>	<i>11,000.00</i>	<i>34,451.99</i>	<i>37,650.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>80,000.00</i>	<i>91,000.00</i>	<i>350,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>444.42</b>	<b>—</b>	<b>2,388.02</b>	<b>18.00</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>444.42</i>	<i>—</i>	<i>2,388.02</i>	<i>18.00</i>
<b>Refunds</b>	<b>204.47</b>	<b>360.03</b>	<b>820.33</b>	<b>1,809.95</b>
<b>Agency, trust, and investment</b>	<b>9,659.67</b>	<b>11,290.27</b>	<b>34,318.61</b>	<b>38,745.47</b>
<i>Taxes and licenses for State</i>	<i>2,600.00</i>	<i>5,500.00</i>	<i>14,432.54</i>	<i>17,600.00</i>
<i>Taxes for county</i>	<i>4,661.88</i>	<i>5,219.14</i>	<i>13,664.65</i>	<i>20,059.17</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,734.79</i>	<i>39.93</i>	<i>4,968.82</i>	<i>67.70</i>
<i>All other</i>	<i>663.00</i>	<i>531.20</i>	<i>1,262.60</i>	<i>1,018.60</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$103,243.68	\$137,350.86	\$236,193.19	\$409,169.15
Permanent debt (except from sinking funds)	3,000.00	11,000.00	34,451.99	37,650.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	38,295.48	26,397.12	35,025.25	48,793.30
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	80,000.00	91,000.00	350,000.00
Transfers (except to sinking funds) and refunds	648.89	360.03	3,208.35	1,827.95
Agency, trust, and investment	9,659.67	11,290.27	34,318.61	38,745.47
<b>Total payments</b>	<b>\$174,847.72</b>	<b>\$266,398.28</b>	<b>\$434,197.39</b>	<b>\$886,185.87</b>
Balance on hand, including funds	7,977.43	14,770.15	65,973.92	117,109.95
<b>GRAND TOTAL</b>	<b>\$182,825.15</b>	<b>\$281,168.43</b>	<b>\$500,171.31</b>	<b>\$1,003,295.82</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westford POPULATION 3,789	Sharon POPULATION 3,683	East Bridgewater POPULATION 3,670	Warren POPULATION 3,662
REVENUE.	\$225,838.48	\$257,155.63	\$227,051.17	\$157,092.37
General . . . . .	199,258.66	209,565.19	187,276.25	131,710.47
Taxes . . . . .	178,338.32	205,995.56	182,254.36	111,442.08
Property, poll, and income . . . . .	160,419.70	204,476.81	159,130.63	108,230.33
Corporation, bank, etc. . . . .	17,918.62	1,518.75	23,123.73	3,211.75
Licenses and permits . . . . .	1,644.00	325.00	1,121.50	760.63
Fines and forfeits . . . . .	250.55	272.00	473.00	574.10
Grants and gifts . . . . .	18,989.64	2,972.63	3,427.39	18,935.66
For expenses . . . . .	14,739.64	1,377.90	2,075.33	15,383.66
For outlays . . . . .	4,250.00	1,594.73	1,352.06	3,550.00
All other . . . . .	36.15	—	—	—
Commercial . . . . .	26,579.82	47,590.44	39,774.92	25,381.90
Special assessments . . . . .	—	60.68	—	—
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	—	60.68	—	—
Privileges . . . . .	5,415.79	8,682.50	5,334.94	3,754.83
Departmental . . . . .	18,366.59	10,614.14	18,986.35	17,233.43
General government . . . . .	230.68	80.75	178.10	525.30
Protection of persons and property . . . . .	129.09	83.79	141.17	164.92
Health and sanitation . . . . .	959.17	192.55	395.20	740.21
Highways . . . . .	6,669.72	1,701.30	22.73	6,880.31
Charities . . . . .	8,824.15	7,026.02	17,296.17	4,054.76
Soldiers' benefits . . . . .	350.00	132.50	592.00	40.00
Schools . . . . .	1,153.76	1,173.15	298.40	4,827.93
Libraries . . . . .	50.02	224.08	37.58	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	25.00	—
Public service enterprises . . . . .	—	21,415.64	10,206.14	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	21,415.64	10,206.14	—
All other . . . . .	—	—	—	—
Cemeteries . . . . .	977.80	—	—	2,014.08
Interest . . . . .	1,819.64	6,817.48	5,247.49	2,379.56
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	462.59	785.52	894.31	394.91
All other . . . . .	1,357.05	6,031.96	4,353.18	1,984.65
NON-REVENUE.	\$177,296.52	\$236,795.91	\$123,631.06	\$140,485.03
Offsets to outlays . . . . .	6,443.18	—	14,613.94	1,940.72
Departmental . . . . .	6,443.18	—	14,613.94	1,940.72
Public service enterprises . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	—	—
Municipal indebtedness . . . . .	150,000.00	211,000.00	90,000.00	127,003.19
Loans, general purposes . . . . .	—	11,000.00	10,000.00	12,000.00
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	150,000.00	200,000.00	80,000.00	115,000.00
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	—	—	—	3.19
Transfers . . . . .	760.03	2,283.36	425.14	130.82
From sinking funds . . . . .	—	—	—	—
All other . . . . .	760.03	2,283.36	425.14	130.82
Refunds . . . . .	2,244.80	1,477.36	723.54	205.77
Agency, trust, and investment . . . . .	17,848.51	22,035.19	17,868.44	11,204.53
Taxes and licenses for State . . . . .	6,600.00	9,225.58	7,800.00	4,300.00
Taxes for county . . . . .	6,262.96	6,417.03	8,889.86	4,631.00
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	4,389.15	5,378.78	632.58	1,730.35
All other . . . . .	596.40	1,013.80	546.00	543.18
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$232,281.66	\$257,155.63	\$241,665.11	\$159,033.09
Premiums . . . . .	—	—	—	3.19
Municipal indebtedness . . . . .	150,000.00	211,000.00	90,000.00	127,000.00
Transfers and refunds . . . . .	3,004.83	3,760.72	1,148.68	336.59
Agency, trust, and investment . . . . .	17,848.51	22,035.19	17,868.44	11,204.53
Total receipts . . . . .	\$403,135.00	\$493,951.54	\$350,682.23	\$297,577.40
Balance on hand, including funds . . . . .	31,650.98	14,690.30	45,463.32	17,092.36
GRAND TOTAL . . . . .	\$434,785.98	\$508,641.84	\$396,145.55	\$314,669.76



## Graded According to Population of 1935 — Continued.

PAYMENTS.	Westford POPULATION 3,789	Sharon POPULATION 3,683	East Bridgewater POPULATION 3,670	Warren POPULATION 3,662
<b>Maintenance</b> . . . . .	<b>\$182,505.56</b>	<b>\$185,617.14</b>	<b>\$185,006.08</b>	<b>\$136,074.61</b>
<i>Departmental</i> . . . . .	<i>180,989.54</i>	<i>175,430.48</i>	<i>173,081.50</i>	<i>133,865.31</i>
General government . . . . .	7,883.99	11,125.19	10,820.48	7,568.56
Protection of persons and property . . . . .	10,883.16	18,990.68	10,241.88	11,105.56
Health and sanitation . . . . .	6,087.84	5,442.77	9,223.07	5,612.50
Highways . . . . .	46,639.83	32,738.32	29,099.05	32,818.82
Charities . . . . .	28,005.50	22,083.06	40,693.47	20,410.92
Soldiers' benefits . . . . .	5,712.91	2,023.60	4,053.61	2,409.96
Schools . . . . .	66,489.44	71,822.60	60,725.61	50,943.43
Libraries . . . . .	2,333.74	3,039.58	4,575.66	1,734.77
Recreation . . . . .	606.75	131.50	983.02	446.50
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	6,346.38	8,033.18	2,665.65	814.29
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>10,186.66</i>	<i>11,924.58</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	10,186.66	11,924.58	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>1,516.02</i>	<i>—</i>	<i>—</i>	<i>2,209.30</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b> . . . . .	<b>3,313.51</b>	<b>8,199.33</b>	<b>1,864.15</b>	<b>3,825.75</b>
<i>Loans, general purposes</i> . . . . .	<i>3,313.51</i>	<i>6,609.33</i>	<i>557.27</i>	<i>3,825.75</i>
<i>Loans, public service enterprises</i> . . . . .	<i>—</i>	<i>1,590.00</i>	<i>1,306.88</i>	<i>—</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>17,692.40</b>	<b>28,235.10</b>	<b>30,894.37</b>	<b>8,262.16</b>
<i>Departmental</i> . . . . .	<i>17,242.40</i>	<i>19,946.45</i>	<i>30,894.37</i>	<i>8,262.16</i>
General government . . . . .	—	462.57	2,136.66	—
Protection of persons and property . . . . .	187.79	5,100.41	—	264.24
Health and sanitation . . . . .	—	334.60	—	187.08
Highways . . . . .	15,299.61	7,289.05	25,201.21	3,221.06
Charities . . . . .	—	—	—	—
Schools . . . . .	—	—	3,556.50	—
Libraries . . . . .	55.00	—	—	—
Recreation . . . . .	1,700.00	6,600.07	—	4,389.78
Unclassified . . . . .	—	159.75	—	200.00
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>8,288.65</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	8,288.65	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>460.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b> . . . . .	<b>173,500.00</b>	<b>216,770.59</b>	<b>124,000.00</b>	<b>126,500.00</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>8,500.00</i>	<i>21,770.59</i>	<i>4,000.00</i>	<i>11,500.00</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>165,000.00</i>	<i>195,000.00</i>	<i>120,000.00</i>	<i>115,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>760.03</b>	<b>2,283.36</b>	<b>425.14</b>	<b>130.82</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>760.03</i>	<i>2,283.36</i>	<i>425.14</i>	<i>130.82</i>
<b>Refunds</b> . . . . .	<b>2,244.80</b>	<b>1,477.36</b>	<b>723.54</b>	<b>205.77</b>
<b>Agency, trust, and investment</b> . . . . .	<b>17,551.07</b>	<b>22,028.51</b>	<b>17,770.52</b>	<b>11,180.02</b>
<i>Taxes and licenses for State</i> . . . . .	<i>6,600.00</i>	<i>9,225.58</i>	<i>7,800.00</i>	<i>4,300.00</i>
<i>Taxes for county</i> . . . . .	<i>6,262.96</i>	<i>6,417.03</i>	<i>8,889.86</i>	<i>4,631.00</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>4,091.71</i>	<i>5,372.10</i>	<i>526.26</i>	<i>1,694.44</i>
<i>All other</i> . . . . .	<i>596.40</i>	<i>1,013.80</i>	<i>554.40</i>	<i>554.58</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$185,819.07	\$193,816.47	\$186,870.23	\$139,900.36
Permanent debt (except from sinking funds) . . . . .	8,500.00	21,770.59	4,000.00	11,500.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	17,692.40	28,235.10	30,894.37	8,262.16
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	165,000.00	195,000.00	120,000.00	115,000.00
Transfers (except to sinking funds) and refunds . . . . .	3,004.83	3,760.72	1,148.68	336.59
Agency, trust, and investment . . . . .	17,551.07	22,028.51	17,770.52	11,180.02
<b>Total payments</b> . . . . .	<b>\$397,567.37</b>	<b>\$464,611.39</b>	<b>\$360,683.80</b>	<b>\$286,179.13</b>
Balance on hand, including funds . . . . .	37,218.61	44,030.45	35,461.75	28,490.63
<b>GRAND TOTAL</b> . . . . .	<b>\$434,785.98</b>	<b>\$508,641.84</b>	<b>\$396,145.55</b>	<b>\$314,669.76</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Rockport POPULATION 3,634	Barre POPULATION 3,509	Nantucket POPULATION 3,495	Cohasset POPULATION 3,418
<b>REVENUE.</b>	<b>\$264,396.76</b>	<b>\$191,994.61</b>	<b>\$329,977.99</b>	<b>\$357,446.62</b>
<b>General</b>	<b>209,510.56</b>	<b>165,868.06</b>	<b>304,050.71</b>	<b>326,886.73</b>
Taxes . . . . .	206,319.70	131,231.51	293,715.53	318,377.27
Property, poll, and income . . . . .	204,152.45	118,503.01	289,668.13	316,541.82
Corporation, bank, etc. . . . .	2,167.25	12,728.50	4,047.40	1,835.45
Licenses and permits . . . . .	205.00	2,166.00	3,624.50	3,278.00
Fines and forfeits . . . . .	467.13	137.10	766.00	400.75
Grants and gifts . . . . .	2,518.73	32,332.45	5,944.68	4,625.56
For expenses . . . . .	993.32	26,132.45	2,928.56	2,164.12
For outlays . . . . .	1,525.41	6,200.00	3,016.12	2,461.44
All other . . . . .	—	1.00	—	205.16
<b>Commercial</b>	<b>54,886.20</b>	<b>26,126.55</b>	<b>25,927.28</b>	<b>30,559.89</b>
Special assessments . . . . .	.75	—	360.00	204.61
To meet expenses . . . . .	.75	—	—	204.61
To meet outlays . . . . .	—	—	360.00	—
Privileges . . . . .	5,075.28	4,139.15	5,487.00	9,052.67
Departmental . . . . .	13,444.88	12,644.27	9,370.39	13,510.73
General government . . . . .	314.33	160.60	41.80	1,091.20
Protection of persons and property . . . . .	70.96	66.47	41.72	1,296.37
Health and sanitation . . . . .	491.63	782.13	672.61	—
Highways . . . . .	—	2,186.42	14.12	99.50
Charities . . . . .	8,276.73	6,934.95	7,630.14	7,539.28
Soldiers' benefits . . . . .	341.50	203.00	540.00	272.00
Schools . . . . .	71.11	2,300.70	—	3,250.94
Libraries . . . . .	234.26	—	—	36.75
Recreation . . . . .	—	—	—	.50
Unclassified . . . . .	3,644.36	10.00	430.00	24.24
Public service enterprises . . . . .	30,317.27	6,099.14	9,162.35	—
Electric light . . . . .	—	—	—	—
Water . . . . .	30,317.27	6,099.14	9,162.35	—
All other . . . . .	—	—	—	—
Cemeteries . . . . .	2,001.04	280.80	331.56	659.57
Interest . . . . .	4,046.98	2,963.19	1,215.98	7,032.26
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	787.51	1,187.03	35.57	2,153.16
All other . . . . .	3,259.47	1,776.16	1,180.41	4,879.10
<b>NON-REVENUE.</b>	<b>\$140,559.09</b>	<b>\$49,647.38</b>	<b>\$196,088.77</b>	<b>\$112,132.47</b>
<b>Offsets to outlays</b>	<b>5,519.52</b>	<b>5,629.83</b>	—	—
Departmental . . . . .	3,749.77	5,629.83	—	—
Public service enterprises . . . . .	1,769.75	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>108,511.48</b>	<b>30,000.00</b>	<b>160,000.00</b>	<b>80,003.00</b>
Loans, general purposes . . . . .	8,500.00	—	—	—
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	100,000.00	30,000.00	160,000.00	80,000.00
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	11.48	—	—	3.00
<b>Transfers</b>	<b>1,187.25</b>	<b>711.90</b>	<b>15.00</b>	<b>677.07</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	1,187.25	711.90	15.00	677.07
<b>Refunds</b>	<b>1,348.59</b>	<b>284.32</b>	<b>471.89</b>	<b>4,173.31</b>
<b>Agency, trust, and investment</b>	<b>23,992.25</b>	<b>13,021.33</b>	<b>35,601.88</b>	<b>27,279.09</b>
Taxes and licenses for State . . . . .	8,800.00	5,103.74	17,400.00	14,247.08
Taxes for county . . . . .	8,438.95	5,492.00	16,500.00	9,904.55
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	6,249.90	1,635.99	1,014.33	2,384.46
All other . . . . .	503.40	789.60	687.55	743.00
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$269,916.28	\$197,624.44	\$329,977.99	\$357,446.62
Premiums . . . . .	11.48	—	—	3.00
Municipal indebtedness . . . . .	108,500.00	30,000.00	160,000.00	80,000.00
Transfers and refunds . . . . .	2,535.84	996.22	486.89	4,850.38
Agency, trust, and investment . . . . .	23,992.25	13,021.33	35,601.88	27,279.09
<b>Total receipts</b>	<b>\$404,955.85</b>	<b>\$241,641.99</b>	<b>\$526,066.76</b>	<b>\$469,579.09</b>
Balance on hand, including funds . . . . .	32,111.74	28,888.24	10,342.99	48,692.19
<b>GRAND TOTAL</b>	<b>\$437,067.59</b>	<b>\$270,530.23</b>	<b>\$536,409.75</b>	<b>\$518,271.28</b>

## Graded According to Population of 1935 — Continued.

PAYMENTS.	Rockport POPULATION 3,634	Barre POPULATION 3,509	Nantucket POPULATION 3,495	Cohasset POPULATION 3,418
<b>Maintenance</b>	<b>\$188,605.73</b>	<b>\$153,505.77</b>	<b>\$242,316.30</b>	<b>\$276,747.20</b>
<i>Departmental</i>	<i>167,524.03</i>	<i>151,899.59</i>	<i>234,076.76</i>	<i>276,736.49</i>
General government	16,593.54	6,558.30	14,406.95	21,902.49
Protection of persons and property	20,835.08	6,011.51	40,708.20	61,115.17
Health and sanitation	7,234.45	5,479.82	22,879.53	10,792.05
Highways	23,207.48	44,257.15	26,590.28	59,232.54
Charities	38,517.38	19,755.22	50,729.77	35,787.26
Soldiers' benefits	3,782.92	568.00	8,725.24	3,083.36
Schools	49,121.89	63,819.90	58,114.24	71,046.00
Libraries	4,325.73	2,111.74	3,000.00	6,815.14
Recreation	1,573.85	533.69	1,151.00	3,064.18
Pensions	—	—	—	—
Unclassified	2,331.71	2,804.26	7,771.55	2,898.30
<i>Public service enterprises</i>	<i>17,548.65</i>	<i>770.89</i>	<i>7,857.98</i>	<i>—</i>
Electric light	—	—	—	—
Water	17,548.65	754.54	7,857.98	—
All other	—	16.35	—	—
<i>Cemeteries</i>	<i>3,533.05</i>	<i>835.29</i>	<i>381.56</i>	<i>984.96</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>25.75</i>
<b>Interest</b>	<b>6,007.64</b>	<b>459.85</b>	<b>12,956.27</b>	<b>4,403.72</b>
<i>Loans, general purposes</i>	<i>4,812.64</i>	<i>459.85</i>	<i>11,171.27</i>	<i>4,403.72</i>
<i>Loans, public service enterprises</i>	<i>1,195.00</i>	<i>—</i>	<i>1,785.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>30,834.28</b>	<b>26,699.60</b>	<b>21,502.09</b>	<b>23,711.68</b>
<i>Departmental</i>	<i>26,895.40</i>	<i>26,699.60</i>	<i>18,005.10</i>	<i>23,711.68</i>
General government	3,254.89	—	239.00	100.00
Protection of persons and property	1,532.04	3,500.00	—	577.76
Health and sanitation	929.11	—	12,092.39	12,522.61
Highways	19,298.70	23,199.60	5,673.71	10,144.13
Charities	—	—	—	—
Schools	552.41	—	—	—
Libraries	—	—	—	—
Recreation	1,328.25	—	—	367.18
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>3,938.88</i>	<i>—</i>	<i>3,496.99</i>	<i>—</i>
Electric light	—	—	—	—
Water	3,938.88	—	3,496.99	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>142,000.00</b>	<b>53,000.00</b>	<b>198,500.00</b>	<b>98,013.13</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>22,000.00</i>	<i>3,000.00</i>	<i>38,500.00</i>	<i>18,013.13</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>120,000.00</i>	<i>50,000.00</i>	<i>160,000.00</i>	<i>80,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>1,187.25</b>	<b>711.90</b>	<b>15.00</b>	<b>677.07</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,187.25</i>	<i>711.90</i>	<i>15.00</i>	<i>677.07</i>
<b>Refunds</b>	<b>1,348.59</b>	<b>284.32</b>	<b>471.89</b>	<b>4,173.31</b>
<b>Agency, trust, and investment</b>	<b>24,136.33</b>	<b>12,938.81</b>	<b>35,577.85</b>	<b>27,628.76</b>
<i>Taxes and licenses for State</i>	<i>8,800.00</i>	<i>5,103.74</i>	<i>17,400.00</i>	<i>14,247.08</i>
<i>Taxes for county</i>	<i>8,438.95</i>	<i>5,492.00</i>	<i>16,500.00</i>	<i>9,904.55</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,390.98</i>	<i>1,551.67</i>	<i>993.90</i>	<i>2,737.13</i>
<i>All other</i>	<i>506.40</i>	<i>791.40</i>	<i>683.95</i>	<i>740.00</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$194,613.37	\$153,965.62	\$255,272.57	\$281,150.92
Permanent debt (except from sinking funds)	22,000.00	3,000.00	38,500.00	18,013.13
Sinking fund requirements from revenue	—	—	—	—
Outlays	30,834.28	26,699.60	21,502.09	23,711.68
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	120,000.00	50,000.00	160,000.00	80,000.00
Transfers (except to sinking funds) and refunds	2,535.84	996.22	486.89	4,850.38
Agency, trust, and investment	24,136.33	12,938.81	35,577.85	27,628.76
<b>Total payments</b>	<b>\$394,119.82</b>	<b>\$247,600.25</b>	<b>\$511,339.40</b>	<b>\$435,354.87</b>
<i>Balance on hand, including funds</i>	<i>42,947.77</i>	<i>22,929.98</i>	<i>25,070.35</i>	<i>82,916.41</i>
<b>GRAND TOTAL</b>	<b>\$437,067.59</b>	<b>\$270,530.23</b>	<b>\$536,409.75</b>	<b>\$518,271.28</b>



TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	East Longmeadow POPULATION 3,375	Holbrook POPULATION 3,364	West Bridgewater POPULATION 3,356	Wayland POPULATION 3,346
<b>REVENUE.</b>	<b>\$176,348.01</b>	<b>\$164,134.19</b>	<b>\$157,168.78</b>	<b>\$232,330.07</b>
<b>General</b>	<b>148,721.53</b>	<b>129,984.77</b>	<b>119,413.17</b>	<b>189,968.50</b>
Taxes	141,609.19	126,271.57	109,606.24	169,390.58
Property, poll, and income	140,798.91	123,176.81	107,687.70	168,085.56
Corporation, bank, etc.	810.28	3,094.76	1,918.54	1,305.02
Licenses and permits	2,419.00	474.00	612.03	4,395.00
Fines and forfeits	627.00	661.00	820.00	341.50
Grants and gifts	4,066.34	2,578.20	8,374.90	15,841.42
For expenses	3,026.30	1,642.16	7,525.53	1,440.11
For outlays	1,040.04	936.04	849.37	14,401.31
All other	—	—	—	—
<b>Commercial</b>	<b>27,626.48</b>	<b>34,149.42</b>	<b>37,755.61</b>	<b>42,361.57</b>
Special assessments	—	—	—	137.82
To meet expenses	—	—	—	32.00
To meet outlays	—	—	—	105.82
Privileges	5,020.97	4,701.13	6,952.38	6,834.60
Departmental	10,228.79	12,042.43	8,666.51	16,588.57
General government	232.84	407.30	510.00	742.90
Protection of persons and property	36.75	58.06	74.43	44.98
Health and sanitation	148.70	102.14	22.50	2.00
Highways	15.09	884.00	—	4,250.00
Charities	8,448.79	9,306.54	6,942.40	10,014.96
Soldiers' benefits	450.80	165.00	203.00	843.00
Schools	826.66	1,029.65	772.49	272.74
Libraries	69.16	89.74	26.00	76.99
Recreation	—	—	113.99	—
Unclassified	—	—	1.70	341.00
Public service enterprises	7,761.56	13,396.46	18,500.85	11,427.53
Electric light	—	—	—	—
Water	7,761.56	13,396.46	18,500.85	11,427.53
All other	—	—	—	—
Cemeteries	—	—	—	1,240.50
Interest	4,615.16	4,009.40	3,635.87	6,132.55
On sinking funds	—	—	—	—
On trust and investment funds	962.20	1,653.38	572.37	1,692.86
All other	3,652.96	2,356.02	3,063.50	4,439.69
<b>NON-REVENUE.</b>	<b>\$112,878.39</b>	<b>\$162,686.66</b>	<b>\$30,231.88</b>	<b>\$165,593.79</b>
<b>Offsets to outlays</b>	<b>11,679.14</b>	<b>—</b>	<b>8,206.92</b>	<b>9,106.54</b>
Departmental	11,679.14	—	8,206.92	9,106.54
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>85,000.00</b>	<b>150,165.00</b>	<b>8,800.00</b>	<b>114,950.00</b>
Loans, general purposes	—	40,000.00	—	13,000.00
Loans, public service enterprises	—	10,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	85,000.00	100,000.00	8,800.00	101,950.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	165.00	—	—
<b>Transfers</b>	<b>672.46</b>	<b>1,817.00</b>	<b>769.60</b>	<b>8.00</b>
From sinking funds	—	—	—	—
All other	672.46	1,817.00	769.60	8.00
<b>Refunds</b>	<b>583.97</b>	<b>688.57</b>	<b>390.56</b>	<b>1,194.76</b>
<b>Agency, trust, and investment</b>	<b>14,942.82</b>	<b>10,016.09</b>	<b>12,064.80</b>	<b>40,334.49</b>
Taxes and licenses for State	6,000.00	5,400.00	4,900.00	8,700.00
Taxes for county	6,180.66	3,766.52	5,584.65	8,255.73
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,002.96	268.17	737.75	22,516.96
All other	759.20	581.40	842.40	861.80
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$188,027.15	\$164,134.19	\$165,375.70	\$241,436.61
Premiums	—	165.00	—	—
Municipal indebtedness	85,000.00	150,000.00	8,800.00	114,950.00
Transfers and refunds	1,256.43	2,505.57	1,160.16	1,202.76
Agency, trust, and investment	14,942.82	10,016.09	12,064.80	40,334.49
<b>Total receipts</b>	<b>\$289,226.40</b>	<b>\$326,820.85</b>	<b>\$187,400.66</b>	<b>\$397,923.86</b>
Balance on hand, including funds	2,520.53	26,478.86	9,079.48	94,619.30
<b>GRAND TOTAL</b>	<b>\$291,746.93</b>	<b>\$353,299.71</b>	<b>\$196,480.14</b>	<b>\$492,543.16</b>



## Graded According to Population of 1935 — Continued.

PAYMENTS.	East Longmeadow POPULATION 3,375	Holbrook POPULATION 3,364	West Bridgewater POPULATION 3,356	Wayland POPULATION 3,346
<b>Maintenance</b>	<b>\$143,117.30</b>	<b>\$137,205.52</b>	<b>\$122,373.82</b>	<b>\$158,984.50</b>
<i>Departmental</i>	<i>137,088.25</i>	<i>127,189.06</i>	<i>112,901.65</i>	<i>146,389.40</i>
General government	8,717.78	9,698.73	9,273.05	11,183.93
Protection of persons and property	4,937.55	11,418.14	8,714.00	8,807.98
Health and sanitation	4,563.67	4,741.77	4,646.63	4,649.74
Highways	17,365.24	17,176.03	16,216.93	35,711.62
Charities	22,911.51	21,846.50	21,738.79	22,126.20
Soldiers' benefits	3,348.88	2,134.01	576.20	6,209.04
Schools	71,785.41	54,527.02	46,296.29	49,042.81
Libraries	1,001.39	1,379.08	1,666.16	4,469.36
Recreation	179.15	612.03	315.64	273.82
Pensions	—	—	—	—
Unclassified	2,277.67	3,655.75	3,457.96	3,914.90
<i>Public service enterprises</i>	<i>5,993.55</i>	<i>9,991.46</i>	<i>9,472.17</i>	<i>9,610.15</i>
Electric light	—	—	—	—
Water	5,993.55	9,991.46	9,472.17	9,610.15
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,984.95</i>
<i>Administration of trust funds</i>	<i>35.50</i>	<i>25.00</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>1,848.66</b>	<b>3,119.04</b>	<b>1,212.53</b>	<b>5,805.04</b>
<i>Loans, general purposes</i>	<i>1,168.66</i>	<i>3,119.04</i>	<i>65.26</i>	<i>4,080.04</i>
<i>Loans, public service enterprises</i>	<i>680.00</i>	<i>—</i>	<i>1,147.27</i>	<i>1,725.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>33,725.89</b>	<b>51,242.86</b>	<b>19,997.70</b>	<b>125,171.26</b>
<i>Departmental</i>	<i>33,605.04</i>	<i>51,242.86</i>	<i>16,579.31</i>	<i>122,556.87</i>
General government	—	102.75	1,670.48	—
Protection of persons and property	246.92	250.00	146.32	3,265.50
Health and sanitation	—	630.85	256.40	1,588.11
Highways	32,288.61	3,931.27	11,604.82	26,588.42
Charities	—	—	—	—
Schools	1,069.51	42,849.79	—	88,392.61
Libraries	—	—	—	—
Recreation	—	3,478.20	2,901.29	2,722.23
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>120.85</i>	<i>—</i>	<i>3,418.39</i>	<i>2,561.01</i>
Electric light	—	—	—	—
Water	120.85	—	3,418.39	2,561.01
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>53.38</i>
<b>Municipal indebtedness</b>	<b>86,500.00</b>	<b>88,500.00</b>	<b>12,835.00</b>	<b>119,729.50</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>6,500.00</i>	<i>8,500.00</i>	<i>4,035.00</i>	<i>18,279.50</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>80,000.00</i>	<i>80,000.00</i>	<i>8,800.00</i>	<i>101,450.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>672.46</b>	<b>1,817.00</b>	<b>769.60</b>	<b>8.00</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>672.46</i>	<i>1,817.00</i>	<i>769.60</i>	<i>8.00</i>
<b>Refunds</b>	<b>583.97</b>	<b>688.57</b>	<b>390.56</b>	<b>1,194.76</b>
<b>Agency, trust, and investment</b>	<b>15,082.83</b>	<b>9,836.87</b>	<b>11,867.57</b>	<b>39,537.25</b>
<i>Taxes and licenses for State</i>	<i>6,000.00</i>	<i>5,400.00</i>	<i>4,900.00</i>	<i>8,700.00</i>
<i>Taxes for county</i>	<i>6,180.66</i>	<i>3,766.52</i>	<i>5,584.65</i>	<i>8,265.73</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,131.57</i>	<i>104.55</i>	<i>540.52</i>	<i>21,719.72</i>
<i>All other</i>	<i>770.60</i>	<i>565.80</i>	<i>842.40</i>	<i>861.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$144,965.96	\$140,324.56	\$123,586.35	\$164,789.54
Permanent debt (except from sinking funds)	6,500.00	8,500.00	4,035.00	18,279.50
Sinking fund requirements from revenue	—	—	—	—
Outlays	33,725.89	51,242.86	19,997.70	125,171.26
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	80,000.00	80,000.00	8,800.00	101,450.00
Transfers (except to sinking funds) and refunds	1,256.43	2,505.57	1,160.16	1,202.76
Agency, trust, and investment	15,082.83	9,836.87	11,867.57	39,537.25
<b>Total payments</b>	<b>\$281,531.11</b>	<b>\$292,409.86</b>	<b>\$169,446.78</b>	<b>\$450,430.31</b>
Balance on hand, including funds	10,215.82	60,889.85	27,033.36	42,112.85
<b>GRAND TOTAL</b>	<b>\$291,746.93</b>	<b>\$353,299.71</b>	<b>\$196,480.14</b>	<b>\$492,543.16</b>

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Bourne POPULATION 3,336	Medway POPULATION 3,268	North Brookfield POPULATION 3,186	Bedford POPULATION 3,185
<b>REVENUE.</b>	<b>\$292,230.58</b>	<b>\$158,471.36</b>	<b>\$135,957.85</b>	<b>\$147,431.74</b>
<b>General</b>	<b>268,609.36</b>	<b>127,222.29</b>	<b>95,242.21</b>	<b>123,244.32</b>
Taxes . . . . .	264,933.35	114,128.68	76,630.71	106,225.17
Property, poll, and income . . . . .	250,221.19	110,817.38	74,758.04	105,427.79
Corporation, bank, etc. . . . .	4,712.16	3,311.30	1,872.67	797.38
Licenses and permits . . . . .	5,857.00	2,445.50	1,656.00	1,032.50
Fines and forfeits . . . . .	3,223.90	234.27	391.10	760.45
Grants and gifts . . . . .	4,595.11	10,413.84	16,662.30	15,223.20
For expenses . . . . .	2,255.01	8,163.84	13,112.30	13,426.20
For outlays . . . . .	2,340.10	2,250.00	3,450.00	1,800.00
All other . . . . .	—	—	2.10	—
<b>Commercial</b>	<b>23,621.22</b>	<b>31,249.07</b>	<b>40,715.64</b>	<b>24,187.42</b>
Special assessments . . . . .	—	1,005.26	121.60	189.08
To meet expenses . . . . .	—	—	121.60	189.08
To meet outlays . . . . .	—	1,005.26	—	—
Privileges . . . . .	9,551.62	4,106.20	4,073.35	4,107.91
Departmental . . . . .	10,666.73	12,465.67	20,402.01	7,219.07
General government . . . . .	383.05	1,241.00	1,371.00	59.75
Protection of persons and property . . . . .	151.51	97.07	87.46	126.48
Health and sanitation . . . . .	60.50	363.22	—	323.10
Highways . . . . .	341.74	4,972.77	798.59	3,874.00
Charities . . . . .	8,036.58	3,987.56	15,325.23	1,836.25
Soldiers' benefits . . . . .	250.00	80.00	127.50	—
Schools . . . . .	1,415.57	1,646.65	2,491.50	213.50
Libraries . . . . .	12.23	22.30	175.73	72.00
Recreation . . . . .	—	10.00	—	—
Unclassified . . . . .	5.55	45.00	25.00	713.99
Public service enterprises	—	11,234.29	11,040.99	7,045.88
Electric light . . . . .	—	—	—	—
Water . . . . .	—	11,234.29	11,040.99	7,045.88
All other . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	1,718.32	1,182.25
Interest . . . . .	3,412.87	2,437.75	3,359.37	4,443.23
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	231.97	11.20	2,039.83	1,969.16
All other . . . . .	3,180.90	2,426.55	1,319.54	2,474.07
<b>NON-REVENUE.</b>	<b>\$44,688.83</b>	<b>\$116,682.01</b>	<b>\$46,561.37</b>	<b>\$48,463.44</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>—</b>	<b>5,946.70</b>	<b>12,500.00</b>
Departmental . . . . .	—	—	5,946.70	12,500.00
Public service enterprises . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>—</b>	<b>105,745.30</b>	<b>25,000.00</b>	<b>20,000.00</b>
Loans, general purposes . . . . .	—	10,000.00	—	—
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	5,731.25	—	—
Temporary loans (including revenue loans) . . . . .	—	90,000.00	25,000.00	20,000.00
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	—	14.05	—	—
<b>Transfers</b>	<b>357.11</b>	<b>—</b>	<b>2,513.87</b>	<b>2,151.37</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	357.11	—	2,513.87	2,151.37
<b>Refunds</b>	<b>3,340.12</b>	<b>450.99</b>	<b>511.57</b>	<b>548.69</b>
<b>Agency, trust, and investment</b>	<b>40,991.60</b>	<b>10,485.72</b>	<b>12,589.23</b>	<b>13,263.38</b>
Taxes and licenses for State . . . . .	13,516.68	5,300.00	4,000.00	4,216.64
Taxes for county . . . . .	23,047.19	3,696.77	4,308.00	3,985.62
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	3,760.53	881.35	3,381.23	4,598.82
All other . . . . .	667.20	607.60	900.00	463.40
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$292,230.58	\$158,471.36	\$141,904.55	\$159,931.74
Premiums . . . . .	—	14.05	—	—
Municipal indebtedness . . . . .	—	105,731.25	25,000.00	20,000.00
Transfers and refunds . . . . .	3,697.23	450.99	3,025.44	2,700.06
Agency, trust, and investment . . . . .	40,991.60	10,485.72	12,589.23	13,263.38
<b>Total receipts</b>	<b>\$336,919.41</b>	<b>\$275,153.37</b>	<b>\$182,519.22</b>	<b>\$195,895.18</b>
Balance on hand, including funds . . . . .	148,080.37	10,590.14	22,281.74	15,975.73
<b>GRAND TOTAL</b>	<b>\$484,999.78</b>	<b>\$285,743.51</b>	<b>\$204,800.96</b>	<b>\$211,870.91</b>

## Graded According to Population of 1935 — Continued.

PAYMENTS.	Bourne POPULATION 3,336	Medway POPULATION 3,268	North Brookfield POPULATION 3,186	Bedford POPULATION 3,185
<b>Maintenance</b>	<b>\$217,857.33</b>	<b>\$129,752.99</b>	<b>\$120,841.42</b>	<b>\$115,353.07</b>
<i>Departmental</i>	<i>217,770.78</i>	<i>121,884.86</i>	<i>110,705.88</i>	<i>107,644.97</i>
General government	17,309.46	9,658.94	5,400.55	6,570.89
Protection of persons and property	33,058.36	7,845.76	5,924.59	9,254.48
Health and sanitation	8,870.71	3,677.82	4,038.52	3,840.50
Highways	33,177.21	27,360.76	27,611.31	27,158.19
Charities	30,290.23	19,051.44	25,840.67	11,228.06
Soldiers' benefits	2,101.90	1,739.25	1,714.09	248.10
Schools	79,235.74	47,179.70	33,864.46	44,095.00
Libraries	4,402.76	997.85	2,451.52	1,118.71
Recreation	4,415.63	365.48	61.11	82.71
Pensions	—	—	—	—
Unclassified	4,908.78	4,007.86	3,799.06	4,048.33
<i>Public service enterprises</i>	<i>86.55</i>	<i>7,868.13</i>	<i>7,912.78</i>	<i>5,597.73</i>
Electric light	—	—	—	—
Water	—	7,868.13	7,912.78	5,597.73
All other	86.55	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>2,222.76</i>	<i>2,098.79</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>11.58</i>
<b>Interest</b>	<b>2,250.00</b>	<b>3,555.83</b>	<b>826.12</b>	<b>3,746.25</b>
<i>Loans, general purposes</i>	<i>2,250.00</i>	<i>2,149.58</i>	<i>826.12</i>	<i>2,789.25</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,406.25</i>	<i>—</i>	<i>957.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>145,964.77</b>	<b>13,841.98</b>	<b>20,316.87</b>	<b>21,836.44</b>
<i>Departmental</i>	<i>145,964.77</i>	<i>13,036.09</i>	<i>20,316.87</i>	<i>21,576.44</i>
General government	—	—	137.80	—
Protection of persons and property	3,204.02	6,970.11	713.17	711.10
Health and sanitation	—	178.41	1,581.80	286.08
Highways	37,483.76	4,673.44	12,950.99	19,035.72
Charities	—	—	500.00	—
Schools	103,882.54	402.43	—	482.43
Libraries	200.00	322.74	—	—
Recreation	1,194.45	380.96	4,433.11	1,011.11
Unclassified	—	108.00	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>805.89</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	805.89	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>260.00</i>
<b>Municipal indebtedness</b>	<b>10,000.00</b>	<b>111,701.59</b>	<b>26,100.00</b>	<b>42,400.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>10,000.00</i>	<i>15,970.34</i>	<i>1,100.00</i>	<i>12,400.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>5,731.25</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>90,000.00</i>	<i>25,000.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>357.11</b>	<b>—</b>	<b>2,513.87</b>	<b>2,151.37</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>357.11</i>	<i>—</i>	<i>2,513.87</i>	<i>2,151.37</i>
<b>Refunds</b>	<b>3,340.12</b>	<b>450.99</b>	<b>511.57</b>	<b>548.69</b>
<b>Agency, trust, and investment</b>	<b>40,823.27</b>	<b>10,496.92</b>	<b>12,274.55</b>	<b>13,057.72</b>
<i>Taxes and licenses for State</i>	<i>13,516.68</i>	<i>5,300.00</i>	<i>4,000.00</i>	<i>4,216.64</i>
<i>Taxes for county</i>	<i>23,047.19</i>	<i>3,696.77</i>	<i>4,308.00</i>	<i>3,985.52</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,559.20</i>	<i>892.55</i>	<i>3,064.75</i>	<i>4,393.16</i>
<i>All other</i>	<i>667.20</i>	<i>607.60</i>	<i>901.80</i>	<i>462.40</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$220,107.33	\$133,308.82	\$121,667.54	\$119,099.32
Permanent debt (except from sinking funds)	10,000.00	15,970.34	1,100.00	12,400.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	145,964.77	13,841.98	20,316.87	21,836.44
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	5,731.25	—	—
Temporary loans	—	90,000.00	25,000.00	30,000.00
Transfers (except to sinking funds) and refunds	3,697.23	450.99	3,025.44	2,700.06
Agency, trust, and investment	40,823.27	10,496.92	12,274.55	13,057.72
<b>Total payments</b>	<b>\$420,592.60</b>	<b>\$269,800.30</b>	<b>\$183,384.40</b>	<b>\$199,093.54</b>
Balance on hand, including funds	64,407.18	15,943.21	21,416.56	12,777.87
<b>GRAND TOTAL</b>	<b>\$484,999.78</b>	<b>\$285,743.51</b>	<b>\$204,800.96</b>	<b>\$211,870.91</b>



TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Dighton POPULATION 3,116	Hopedale POPULATION 3,068	Bellingham POPULATION 3,056	Pepperell POPULATION 3,004
<b>REVENUE.</b>	<b>\$140,355.51</b>	<b>\$170,897.79</b>	<b>\$135,450.44</b>	<b>\$135,642.27</b>
<b>General</b>	<b>124,049.36</b>	<b>153,398.23</b>	<b>115,497.43</b>	<b>105,264.23</b>
Taxes . . . . .	112,118.81	151,800.33	98,105.20	83,888.96
Property, poll, and income	101,616.35	133,947.39	94,956.56	80,087.46
Corporation, bank, etc.	10,502.46	17,852.94	3,148.64	3,801.50
Licenses and permits	577.25	64.00	1,820.00	2,957.50
Fines and forfeits	791.10	69.00	171.33	211.50
Grants and gifts	10,383.75	1,464.90	15,400.90	18,206.27
For expenses	9,413.04	1,464.90	13,200.90	14,756.27
For outlays	970.71	—	2,200.00	3,450.00
All other	178.45	—	—	—
<b>Commercial</b>	<b>16,306.15</b>	<b>17,499.56</b>	<b>19,953.01</b>	<b>30,378.04</b>
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	5,408.21	5,058.08	3,029.02	3,887.38
Departmental	10,164.74	9,564.15	13,467.70	9,796.64
General government	16.45	1,925.85	28.50	127.75
Protection of persons and property	38.99	196.18	25.00	64.82
Health and sanitation	446.91	387.14	—	49.00
Highways	—	33.31	3,378.75	5,105.66
Charities	7,869.38	4,791.83	8,547.15	3,791.98
Soldiers' benefits	120.00	230.00	—	—
Schools	1,445.00	1,769.32	1,471.38	566.43
Libraries	46.97	165.30	4.42	91.00
Recreation	—	—	—	—
Unclassified	181.04	65.22	12.50	—
Public service enterprises	—	—	—	12,092.18
Electric light	—	—	—	—
Water	—	—	—	12,092.18
All other	—	—	—	—
Cemeteries	—	7.08	213.70	647.30
Interest	733.20	2,870.25	3,242.59	3,954.54
On sinking funds	—	—	—	—
On trust and investment funds	—	2,768.82	235.30	2,362.66
All other	733.20	101.43	3,007.29	1,591.88
<b>NON-REVENUE.</b>	<b>\$64,037.50</b>	<b>\$131,815.66</b>	<b>\$69,803.63</b>	<b>\$17,160.41</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>1,000.00</b>	<b>—</b>	<b>3,399.98</b>
Departmental	—	1,000.00	—	3,399.98
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>50,000.00</b>	<b>100,000.00</b>	<b>61,000.00</b>	<b>—</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	50,000.00	100,000.00	61,000.00	—
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>2,765.32</b>	<b>465.30</b>	<b>2,324.50</b>
From sinking funds	—	—	—	—
All other	—	2,765.32	465.30	2,324.50
<b>Refunds</b>	<b>2,036.98</b>	<b>266.98</b>	<b>139.83</b>	<b>179.41</b>
<b>Agency, trust, and investment</b>	<b>12,000.52</b>	<b>27,783.36</b>	<b>8,198.50</b>	<b>11,256.52</b>
Taxes and licenses for State	5,622.18	11,515.06	4,100.00	4,800.68
Taxes for county	4,506.26	12,384.00	2,869.76	4,554.88
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,170.08	3,393.50	587.74	1,150.06
All other	702.00	490.80	661.00	750.90
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$140,355.51	\$171,897.79	\$135,450.44	\$139,042.25
Premiums	—	—	—	—
Municipal indebtedness	50,000.00	100,000.00	61,000.00	—
Transfers and refunds	2,036.98	3,032.30	605.13	2,503.91
Agency, trust, and investment	12,000.52	27,783.36	8,198.50	11,256.52
<b>Total receipts</b>	<b>\$204,393.01</b>	<b>\$302,713.45</b>	<b>\$205,254.07</b>	<b>\$152,802.68</b>
Balance on hand, including funds	89,595.67	22,812.31	5,334.86	63,740.27
<b>GRAND TOTAL</b>	<b>\$293,988.68</b>	<b>\$325,525.76</b>	<b>\$210,588.93</b>	<b>\$216,542.95</b>



## Graded According to Population of 1935 — Continued.

PAYMENTS.	Dighton POPULATION 3,116	Hopedale POPULATION 3,068	Bellingham POPULATION 3,056	Pepperell POPULATION 3,004
<b>Maintenance</b>	<b>\$112,478.87</b>	<b>\$134,220.71</b>	<b>\$110,281.13</b>	<b>\$120,165.67</b>
<i>Departmental</i>	<i>112,478.87</i>	<i>134,113.63</i>	<i>109,869.25</i>	<i>113,633.40</i>
General government	7,416.19	8,054.12	6,482.55	5,719.41
Protection of persons and property	11,015.00	24,920.52	2,625.64	7,402.07
Health and sanitation	7,728.96	6,445.96	2,490.05	2,543.36
Highways	3,537.20	17,611.98	24,376.93	37,912.75
Charities	24,088.51	14,410.76	22,927.71	16,927.59
Soldiers' benefits	1,073.75	3,058.50	3,030.39	800.00
Schools	53,377.43	49,195.73	44,952.95	36,703.82
Libraries	1,407.07	6,274.84	649.96	3,321.29
Recreation	59.70	3,656.22	50.70	110.48
Pensions	—	—	—	—
Unclassified	2,775.06	485.00	2,282.37	2,192.63
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,947.64</i>
Electric light	—	—	—	—
Water	—	—	—	5,947.64
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>107.08</i>	<i>411.88</i>	<i>584.63</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>1,927.93</b>	<b>3,257.50</b>	<b>1,998.23</b>	<b>410.00</b>
<i>Loans, general purposes</i>	<i>1,927.93</i>	<i>3,257.50</i>	<i>1,998.23</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>410.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>86,937.69</b>	<b>1,486.33</b>	<b>2,642.69</b>	<b>7,212.56</b>
<i>Departmental</i>	<i>86,937.69</i>	<i>1,486.33</i>	<i>2,642.69</i>	<i>6,936.66</i>
General government	—	—	73.95	—
Protection of persons and property	—	—	139.93	1,535.80
Health and sanitation	—	—	1,542.26	5,187.38
Highways	1,104.97	706.32	—	—
Charities	—	—	—	—
Schools	84,119.37	121.55	860.73	97.00
Libraries	—	—	—	—
Recreation	1,020.35	658.46	25.82	116.48
Unclassified	693.00	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>275.90</i>
Electric light	—	—	—	—
Water	—	—	—	275.90
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>54,000.00</b>	<b>107,000.00</b>	<b>65,500.00</b>	<b>4,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,000.00</i>	<i>7,000.00</i>	<i>4,500.00</i>	<i>4,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>100,000.00</i>	<i>61,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>2,765.32</b>	<b>465.30</b>	<b>2,324.50</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>2,765.32</i>	<i>465.30</i>	<i>2,324.50</i>
<b>Refunds</b>	<b>2,036.98</b>	<b>266.98</b>	<b>139.83</b>	<b>179.41</b>
<b>Agency, trust, and investment</b>	<b>12,003.02</b>	<b>27,792.26</b>	<b>8,428.50</b>	<b>11,382.71</b>
<i>Taxes and licenses for State</i>	<i>5,622.18</i>	<i>11,515.06</i>	<i>4,100.00</i>	<i>4,800.68</i>
<i>Taxes for county</i>	<i>4,506.26</i>	<i>12,384.00</i>	<i>2,859.76</i>	<i>4,554.88</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,172.58</i>	<i>3,395.20</i>	<i>817.74</i>	<i>1,276.55</i>
<i>All other</i>	<i>702.00</i>	<i>498.00</i>	<i>651.00</i>	<i>750.60</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$114,406.80	\$137,478.21	\$112,279.36	\$120,575.67
Permanent debt (except from sinking funds)	4,000.00	7,000.00	4,500.00	4,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	86,937.69	1,486.33	2,642.69	7,212.56
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	50,000.00	100,000.00	61,000.00	—
Transfers (except to sinking funds) and refunds	2,036.98	3,032.30	605.13	2,503.91
Agency, trust, and investment	12,003.02	27,792.26	8,428.50	11,382.71
<b>Total payments</b>	<b>\$269,384.49</b>	<b>\$276,789.10</b>	<b>\$189,455.68</b>	<b>\$146,174.85</b>
<i>Balance on hand, including funds</i>	<i>24,604.19</i>	<i>48,736.66</i>	<i>21,133.25</i>	<i>70,368.10</i>
<b>GRAND TOTAL</b>	<b>\$293,988.68</b>	<b>\$325,525.76</b>	<b>\$210,588.93</b>	<b>\$216,542.95</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wilbraham POPULATION 2,969	Deerfield POPULATION 2,963	Holliston POPULATION 2,925	Norton POPULATION 2,925
<b>REVENUE.</b>	<b>\$142,647.22</b>	<b>\$182,033.55</b>	<b>\$154,611.20</b>	<b>\$140,771.45</b>
<b>General</b>	<b>126,607.06</b>	<b>153,364.99</b>	<b>131,891.39</b>	<b>103,214.44</b>
Taxes	97,728.86	125,914.70	119,684.11	79,259.46
Property, poll, and income	94,646.19	123,386.14	118,831.33	76,108.92
Corporation, bank, etc.	3,082.67	2,528.56	852.78	3,150.54
Licenses and permits	4,546.36	3,557.25	51.40	2,530.81
Fines and forfeits	1,203.40	604.60	251.20	137.78
Grants and gifts	23,128.44	23,288.44	11,904.68	21,286.59
For expenses	20,978.44	12,746.44	9,404.68	18,436.39
For outlays	2,150.00	10,542.00	2,500.00	2,850.00
All other	—	—	—	—
<b>Commercial</b>	<b>16,040.16</b>	<b>28,668.56</b>	<b>22,719.81</b>	<b>37,557.01</b>
Special assessments	—	—	10.60	—
To meet expenses	—	—	10.60	—
To meet outlays	—	—	—	—
Privileges	3,768.98	6,736.38	4,152.27	4,346.52
Departmental	4,356.19	20,714.16	14,907.05	10,693.93
General government	12.97	41.50	383.85	184.89
Protection of persons and property	50.45	68.32	468.86	43.94
Health and sanitation	310.37	278.21	1,425.29	240.01
Highways	22.50	1,106.50	2,549.89	850.00
Charities	3,813.18	8,947.53	7,803.42	7,903.30
Soldiers' benefits	—	243.93	564.00	90.00
Schools	86.74	9,964.17	1,655.58	197.03
Libraries	42.85	—	56.16	—
Recreation	—	—	—	—
Unclassified	17.13	64.00	—	1,184.81
Public service enterprises	6,673.01	—	—	19,550.31
Electric light	—	—	—	—
Water	6,673.01	—	—	19,550.31
All other	—	—	—	—
Cemeteries	57.52	—	—	680.62
Interest	1,184.46	2,218.02	3,649.89	2,279.83
On sinking funds	—	—	—	—
On trust and investment funds	133.59	—	252.14	886.76
All other	1,050.87	2,218.02	3,397.75	1,392.82
<b>NON-REVENUE.</b>	<b>\$22,423.37</b>	<b>\$139,408.31</b>	<b>\$57,610.87</b>	<b>\$261,632.80</b>
<b>Offsets to outlays</b>	<b>11,220.00</b>	<b>5,000.00</b>	<b>4,250.00</b>	<b>—</b>
Departmental	11,220.00	5,000.00	4,250.00	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>—</b>	<b>115,000.00</b>	<b>40,000.00</b>	<b>110,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	115,000.00	40,000.00	110,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>178.44</b>	<b>—</b>	<b>265.87</b>	<b>601.55</b>
From sinking funds	—	—	—	—
All other	178.44	—	265.87	601.55
<b>Refunds</b>	<b>659.36</b>	<b>765.96</b>	<b>915.36</b>	<b>1,176.49</b>
<b>Agency, trust, and investment</b>	<b>10,365.57</b>	<b>18,642.35</b>	<b>12,179.64</b>	<b>149,854.76</b>
Taxes and licenses for State	4,718.00	6,000.00	5,900.00	3,800.00
Taxes for county	4,841.51	10,960.86	5,598.71	3,057.82
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	150.66	123.01	13.73	138,805.27
All other	655.40	1,558.48	667.20	4,191.67
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$153,867.22	\$187,033.55	\$158,861.20	\$140,771.45
Premiums	—	—	—	—
Municipal indebtedness	—	115,000.00	40,000.00	110,000.00
Transfers and refunds	837.80	765.96	1,181.23	1,778.04
Agency, trust, and investment	10,365.57	18,642.35	12,179.64	149,854.76
<b>Total receipts</b>	<b>\$165,070.59</b>	<b>\$321,441.86</b>	<b>\$212,222.07</b>	<b>\$402,404.25</b>
Balance on hand, including funds	49,051.79	13,108.04	21,337.38	27,101.32
<b>GRAND TOTAL</b>	<b>\$214,122.38</b>	<b>\$334,549.90</b>	<b>\$233,559.45</b>	<b>\$429,505.57</b>

<sup>1</sup> Includes \$810.81 from administration of trust funds.

## Graded According to Population of 1935 — Continued.

PAYMENTS.	Wilbraham POPULATION 2,969	Deerfield POPULATION 2,963	Holliston POPULATION 2,925	Norton POPULATION 2,925
<b>Maintenance</b>	<b>\$112,374.92</b>	<b>\$128,737.90</b>	<b>\$127,862.37</b>	<b>\$112,685.76</b>
<i>Departmental</i>	<i>109,118.82</i>	<i>128,568.41</i>	<i>127,862.37</i>	<i>104,653.15</i>
General government	3,966.09	7,089.58	7,054.37	5,442.42
Protection of persons and property	5,743.52	5,420.68	11,712.01	5,455.17
Health and sanitation	3,957.29	3,758.61	5,347.72	4,667.75
Highways	17,516.75	29,957.33	32,143.29	23,256.51
Charities	13,484.44	18,568.54	27,130.64	18,775.05
Soldiers' benefits	312.45	1,453.40	2,814.03	2,263.62
Schools	61,242.63	58,124.10	35,188.40	41,848.89
Libraries	1,405.90	2,117.29	1,865.87	794.16
Recreation	200.23	158.76	132.78	70.02
Pensions	—	—	—	—
Unclassified	1,289.52	1,920.12	4,473.06	2,079.56
<i>Public service enterprises</i>	<i>2,843.83</i>	<i>—</i>	<i>—</i>	<i>6,389.63</i>
Electric light	—	—	—	—
Water	2,843.83	—	—	6,389.63
All other	—	—	—	—
<i>Cemeteries</i>	<i>412.27</i>	<i>169.49</i>	<i>—</i>	<i>832.17</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>810.81</i>
<b>Interest</b>	<b>3,440.00</b>	<b>3,496.76</b>	<b>1,854.21</b>	<b>4,444.88</b>
<i>Loans, general purposes</i>	<i>720.00</i>	<i>3,496.76</i>	<i>1,854.21</i>	<i>994.26</i>
<i>Loans, public service enterprises</i>	<i>2,720.00</i>	<i>—</i>	<i>—</i>	<i>3,450.62</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>24,187.69</b>	<b>14,852.81</b>	<b>10,216.88</b>	<b>2,415.20</b>
<i>Departmental</i>	<i>24,187.69</i>	<i>14,852.81</i>	<i>10,216.88</i>	<i>2,415.20</i>
General government	175.21	—	139.38	—
Protection of persons and property	746.29	—	—	—
Health and sanitation	—	6,856.76	920.22	—
Highways	23,227.41	5,496.05	8,234.86	1,358.85
Charities	—	—	—	—
Schools	—	2,500.00	244.50	1,056.35
Libraries	—	—	—	—
Recreation	—	—	677.92	—
Unclassified	38.78	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>7,000.00</b>	<b>26,200.00</b>	<b>49,000.00</b>	<b>133,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,000.00</i>	<i>11,200.00</i>	<i>9,000.00</i>	<i>8,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>15,000.00</i>	<i>40,000.00</i>	<i>125,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>178.44</b>	<b>—</b>	<b>265.87</b>	<b>601.55</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>178.44</i>	<i>—</i>	<i>265.87</i>	<i>601.55</i>
<b>Refunds</b>	<b>659.36</b>	<b>765.96</b>	<b>915.36</b>	<b>1,176.49</b>
<b>Agency, trust, and investment</b>	<b>10,413.72</b>	<b>18,280.20</b>	<b>12,167.71</b>	<b>145,970.29</b>
<i>Taxes and licenses for State</i>	<i>4,718.00</i>	<i>6,000.00</i>	<i>5,900.00</i>	<i>3,800.00</i>
<i>Taxes for county</i>	<i>4,841.61</i>	<i>10,950.86</i>	<i>5,598.71</i>	<i>3,057.82</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>198.81</i>	<i>51.58</i>	<i>—</i>	<i>134,807.31</i>
<i>All other</i>	<i>655.40</i>	<i>1,237.76</i>	<i>669.00</i>	<i>4,305.16</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$115,814.92	\$132,234.66	\$129,716.58	\$117,130.64
Permanent debt (except from sinking funds)	7,000.00	11,200.00	9,000.00	8,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	24,187.69	14,852.81	10,216.88	2,415.20
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	15,000.00	40,000.00	125,000.00
Transfers (except to sinking funds) and refunds	837.80	765.96	1,181.23	1,778.04
Agency, trust, and investment	10,413.72	18,280.20	12,167.71	145,970.29
<b>Total payments</b>	<b>\$158,254.13</b>	<b>\$192,333.63</b>	<b>\$202,282.40</b>	<b>\$400,794.17</b>
<i>Balance on hand, including funds</i>	<i>55,868.25</i>	<i>142,216.27</i>	<i>31,277.05</i>	<i>28,711.40</i>
<b>GRAND TOTAL</b>	<b>\$214,122.38</b>	<b>\$334,549.90</b>	<b>\$233,559.45</b>	<b>\$429,505.57</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Rehoboth POPULATION 2,777	Kingston POPULATION 2,743	Hadley POPULATION 2,711	Hanover POPULATION 2,709
<b>REVENUE.</b>	<b>\$118,914.25</b>	<b>\$135,118.75</b>	<b>\$117,211.90</b>	<b>\$177,507.69</b>
<b>General</b>	<b>106,814.47</b>	<b>101,654.70</b>	<b>104,843.48</b>	<b>138,090.02</b>
Taxes . . . . .	76,520.08	95,933.04	80,508.51	133,029.45
Property, poll, and income	76,247.82	93,379.23	79,407.80	126,918.76
Corporation, bank, etc.	272.26	2,553.81	1,100.71	6,110.69
Licenses and permits	315.00	2,330.06	3,851.00	927.00
Fines and forfeits	1,613.98	919.65	719.81	523.49
Grants and gifts	28,365.41	2,571.95	19,764.16	3,610.08
For expenses	22,915.41	1,445.24	16,814.16	2,604.70
For outlays	5,450.00	1,126.71	2,950.00	1,005.38
All other	—	—	—	—
<b>Commercial</b>	<b>12,099.78</b>	<b>33,464.05</b>	<b>12,368.42</b>	<b>39,417.67</b>
Special assessments	143.00	—	—	137.90
To meet expenses	143.00	—	—	137.90
To meet outlays	—	—	—	—
Privileges	4,396.67	4,434.61	3,895.38	4,723.74
Departmental	5,905.32	9,195.64	5,700.12	13,434.16
General government	8.75	88.55	71.06	9.60
Protection of persons and property	78.61	303.30	65.19	72.08
Health and sanitation	—	27.14	—	203.57
Highways	1,283.00	42.62	1,073.25	78.50
Charities	3,863.97	7,273.82	2,740.53	10,131.76
Soldiers' benefits	—	114.00	154.44	490.00
Schools	99.60	1,154.28	1,506.19	2,346.53
Libraries	—	77.28	4.46	82.00
Recreation	—	107.00	—	—
Unclassified	571.39	7.65	85.00	20.12
Public service enterprises	—	13,699.22	—	12,253.21
Electric light	—	—	—	—
Water	—	13,699.22	—	12,253.21
All other	—	—	—	—
Cemeteries	—	5.00	330.84	1,208.08
Interest	1,654.79	6,129.58	2,442.08	7,660.58
On sinking funds	—	—	—	—
On trust and investment funds	16.85	3,990.79	32.75	2,699.85
All other	1,637.94	2,138.79	2,409.33	4,960.73
<b>NON-REVENUE.</b>	<b>\$73,379.89</b>	<b>\$85,031.39</b>	<b>\$28,399.58</b>	<b>\$197,183.72</b>
<b>Offsets to outlays</b>	<b>2,550.00</b>	<b>11,984.44</b>	<b>14,622.80</b>	<b>5,681.33</b>
Departmental	2,550.00	11,984.44	14,622.80	5,290.37
Public service enterprises	—	—	—	390.96
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>60,000.00</b>	<b>45,000.00</b>	<b>—</b>	<b>170,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	60,000.00	45,000.00	—	170,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>2,478.45</b>	<b>32.75</b>	<b>1,691.52</b>
From sinking funds	—	—	—	—
All other	—	2,478.45	32.75	1,691.52
<b>Refunds</b>	<b>132.29</b>	<b>225.47</b>	<b>114.73</b>	<b>251.62</b>
<b>Agency, trust, and investment</b>	<b>10,697.60</b>	<b>25,343.03</b>	<b>13,629.30</b>	<b>19,559.25</b>
Taxes and licenses for State	4,000.00	6,500.00	4,517.83	5,800.00
Taxes for county	3,218.76	7,408.22	8,068.63	6,610.41
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,554.84	10,860.01	499.84	6,780.24
All other	924.00	574.80	543.00	368.60
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$121,464.25	\$147,103.19	\$131,834.70	\$183,189.02
Premiums	—	—	—	—
Municipal indebtedness	60,000.00	45,000.00	—	170,000.00
Transfers and refunds	132.29	2,703.92	147.48	1,943.14
Agency, trust, and investment	10,697.60	25,343.03	13,629.30	19,559.25
<b>Total receipts</b>	<b>\$192,294.14</b>	<b>\$220,150.14</b>	<b>\$145,611.48</b>	<b>\$374,691.41</b>
Balance on hand, including funds	23,027.24	10,174.67	15,434.19	2,173.43
<b>GRAND TOTAL</b>	<b>\$215,321.38</b>	<b>\$230,324.81</b>	<b>\$161,045.67</b>	<b>\$376,864.84</b>



## Graded According to Population of 1935 — Continued.

PAYMENTS.	Rehoboth POPULATION 2,777	Kingston POPULATION 2,743	Hadley POPULATION 2,711	Hanover POPULATION 2,709
<b>Maintenance</b>	<b>\$96,691.35</b>	<b>\$106,467.94</b>	<b>\$102,336.60</b>	<b>\$125,288.65</b>
<i>Departmental</i>	<i>96,691.35</i>	<i>99,328.91</i>	<i>101,381.76</i>	<i>119,544.33</i>
General government	3,408.50	6,581.94	4,591.53	8,585.93
Protection of persons and property	2,477.84	8,932.23	3,509.33	6,957.46
Health and sanitation	2,926.96	4,794.16	2,343.30	5,403.46
Highways	38,486.04	10,768.05	22,658.50	11,646.22
Charities	16,038.72	22,619.19	12,942.87	29,992.01
Soldiers' benefits	—	224.00	462.16	2,808.68
Schools	31,667.89	36,648.45	53,183.07	49,756.99
Libraries	—	2,209.05	1,052.44	2,000.29
Recreation	45.02	3,074.13	49.28	177.42
Pensions	—	—	—	—
Unclassified	1,640.38	3,477.71	589.28	2,215.87
<i>Public service enterprises</i>	<i>—</i>	<i>6,253.32</i>	<i>—</i>	<i>4,282.10</i>
Electric light	—	—	—	—
Water	—	6,253.32	—	4,282.10
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>798.57</i>	<i>964.84</i>	<i>1,445.72</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>87.14</i>	<i>—</i>	<i>16.50</i>
<b>Interest</b>	<b>1,081.47</b>	<b>945.49</b>	<b>918.75</b>	<b>16,293.21</b>
<i>Loans, general purposes</i>	<i>1,081.47</i>	<i>492.36</i>	<i>918.75</i>	<i>4,453.21</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>453.13</i>	<i>—</i>	<i>11,840.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>10,555.14</b>	<b>31,975.50</b>	<b>22,908.81</b>	<b>11,550.45</b>
<i>Departmental</i>	<i>10,555.14</i>	<i>26,952.79</i>	<i>22,766.70</i>	<i>10,223.10</i>
General government	577.45	5,557.41	514.35	285.92
Protection of persons and property	—	350.24	304.38	—
Health and sanitation	—	—	—	—
Highways	9,717.69	20,132.68	21,691.97	5,969.64
Charities	—	—	—	—
Schools	260.00	749.71	—	—
Libraries	—	—	256.00	3,890.15
Recreation	—	162.75	—	77.39
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>5,022.71</i>	<i>—</i>	<i>1,223.82</i>
Electric light	—	—	—	—
Water	—	5,022.71	—	1,223.82
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>142.11</i>	<i>103.53</i>
<b>Municipal indebtedness</b>	<b>63,000.00</b>	<b>50,500.00</b>	<b>2,500.00</b>	<b>193,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,000.00</i>	<i>5,500.00</i>	<i>2,500.00</i>	<i>21,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>60,000.00</i>	<i>45,000.00</i>	<i>—</i>	<i>172,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>2,478.45</b>	<b>32.75</b>	<b>1,691.52</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>2,478.45</i>	<i>32.75</i>	<i>1,691.52</i>
<b>Refunds</b>	<b>132.29</b>	<b>225.47</b>	<b>114.73</b>	<b>251.62</b>
<b>Agency, trust, and investment</b>	<b>10,617.10</b>	<b>25,853.44</b>	<b>13,629.30</b>	<b>16,402.20</b>
<i>Taxes and licenses for State</i>	<i>4,000.00</i>	<i>6,500.00</i>	<i>4,517.83</i>	<i>6,800.00</i>
<i>Taxes for county</i>	<i>3,218.76</i>	<i>7,408.22</i>	<i>8,068.63</i>	<i>6,610.41</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,512.74</i>	<i>11,370.42</i>	<i>499.84</i>	<i>3,603.99</i>
<i>All other</i>	<i>886.60</i>	<i>574.80</i>	<i>543.00</i>	<i>387.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$97,772.82	\$107,413.43	\$103,255.35	\$141,581.86
Permanent debt (except from sinking funds)	3,000.00	5,500.00	2,500.00	21,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	10,555.14	31,975.50	22,908.81	11,550.45
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	60,000.00	45,000.00	—	172,000.00
Transfers (except to sinking funds) and refunds	132.29	2,703.92	147.48	1,943.14
Agency, trust, and investment	10,617.10	25,853.44	13,629.30	16,402.20
<b>Total payments</b>	<b>\$182,077.35</b>	<b>\$218,446.29</b>	<b>\$142,440.94</b>	<b>\$364,477.65</b>
<i>Balance on hand, including funds</i>	<i>33,244.03</i>	<i>11,878.62</i>	<i>18,604.73</i>	<i>12,387.19</i>
<b>GRAND TOTAL</b>	<b>\$215,321.38</b>	<b>\$230,324.81</b>	<b>\$161,045.67</b>	<b>\$376,864.84</b>

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Lenox POPULATION 2,706	Acton POPULATION 2,635	Hull POPULATION 2,619	Hopkington POPULATION 2,616
<b>REVENUE.</b>	<b>\$211,548.80</b>	<b>\$147,537.00</b>	<b>\$729,660.39</b>	<b>\$152,336.97</b>
<b>General</b>	<b>187,918.57</b>	<b>122,752.96</b>	<b>590,639.32</b>	<b>120,343.01</b>
Taxes . . . . .	182,011.98	109,313.19	562,656.20	100,939.42
Property, poll, and income	177,004.24	105,520.91	557,736.65	99,575.92
Corporation, bank, etc.	5,007.74	3,792.28	4,919.55	1,363.50
Licenses and permits	2,527.50	581.00	22,773.50	1,384.39
Fines and forfeits . . . . .	1,238.70	521.00	3,044.77	—
Grants and gifts . . . . .	2,140.39	12,337.77	2,164.85	18,019.20
For expenses . . . . .	545.66	9,437.77	2,164.85	14,719.20
For outlays . . . . .	1,594.73	2,900.00	—	3,300.00
All other . . . . .	—	—	—	—
<b>Commercial . . . . .</b>	<b>23,630.23</b>	<b>24,784.04</b>	<b>139,021.07</b>	<b>31,993.96</b>
Special assessments . . . . .	—	—	1,870.20	76.75
To meet expenses . . . . .	—	—	—	75.75
To meet outlays . . . . .	—	—	1,870.20	—
Privileges . . . . .	5,274.66	6,563.82	7,769.52	4,418.74
Departmental . . . . .	14,612.87	10,718.74	4,029.05	16,576.61
General government . . . . .	1,506.08	227.72	324.00	392.00
Protection of persons and property	14.74	67.48	809.91	57.08
Health and sanitation . . . . .	—	304.50	632.85	—
Highways . . . . .	—	3,400.00	220.00	3,750.72
Charities . . . . .	12,424.71	2,378.16	1,858.79	7,644.32
Soldiers' benefits . . . . .	24.00	400.00	97.50	425.00
Schools . . . . .	643.34	3,867.46	—	3,808.10
Libraries . . . . .	—	63.42	86.00	—
Recreation . . . . .	—	—	—	463.06
Unclassified . . . . .	—	10.00	—	36.33
Public service enterprises	—	—	111,834.02	7,451.47
Electric light . . . . .	—	—	111,834.02	—
Water . . . . .	—	—	—	7,451.47
All other . . . . .	—	—	—	—
Cemeteries . . . . .	300.00	1,531.50	249.90	536.65
Interest . . . . .	3,442.70	5,969.98	13,268.38	2,934.74
On sinking funds . . . . .	—	—	—	—
On trust and investment funds	1,206.29	3,879.38	—	307.37
All other . . . . .	2,236.41	2,090.60	13,268.38	2,627.37
<b>NON-REVENUE.</b>	<b>\$221,094.51</b>	<b>\$87,521.98</b>	<b>\$281,784.41</b>	<b>\$124,584.09</b>
<b>Offsets to outlays . . . . .</b>	<b>24,000.00</b>	<b>4,250.00</b>	<b>3,000.00</b>	<b>—</b>
Departmental . . . . .	24,000.00	4,250.00	3,000.00	—
Public service enterprises	—	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness . . . . .</b>	<b>171,398.00</b>	<b>45,000.00</b>	<b>200,000.00</b>	<b>113,500.00</b>
Loans, general purposes . . . . .	60,000.00	—	—	4,000.00
Loans, public service enterprises	—	—	—	2,000.00
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	110,000.00	45,000.00	200,000.00	107,500.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums . . . . .	1,398.00	—	—	—
<b>Transfers . . . . .</b>	<b>1,206.29</b>	<b>2,447.73</b>	<b>105.21</b>	<b>307.37</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	1,206.29	2,447.73	105.21	307.37
<b>Refunds . . . . .</b>	<b>1,072.02</b>	<b>347.35</b>	<b>3,339.96</b>	<b>70.67</b>
<b>Agency, trust, and investment . . . . .</b>	<b>23,418.20</b>	<b>35,476.90</b>	<b>75,339.24</b>	<b>10,706.05</b>
Taxes and licenses for State . . . . .	9,228.94	6,038.00	24,042.41	4,600.00
Taxes for county . . . . .	13,740.26	5,693.60	27,353.41	4,365.10
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	—	23,118.50	22,608.31	1,266.35
All other . . . . .	449.00	627.00	1,335.11	474.60
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$235,548.80	\$151,787.00	\$732,660.39	\$152,336.97
Premiums . . . . .	1,398.00	—	—	—
Municipal indebtedness . . . . .	170,000.00	45,000.00	200,000.00	113,500.00
Transfers and refunds . . . . .	2,278.31	2,795.08	3,445.17	378.04
Agency, trust, and investment . . . . .	23,418.20	35,476.90	75,339.24	10,706.05
<b>Total receipts . . . . .</b>	<b>\$432,643.31</b>	<b>\$235,058.98</b>	<b>\$1,011,444.80</b>	<b>\$276,921.06</b>
Balance on hand, including funds . . . . .	8,864.67	36,852.00	76,842.77	12,117.66
<b>GRAND TOTAL . . . . .</b>	<b>\$441,507.98</b>	<b>\$271,910.98</b>	<b>\$1,088,287.57</b>	<b>\$289,038.72</b>

## Graded According to Population of 1935 — Continued.

PAYMENTS.	Lenox POPULATION 2,706	Acton POPULATION 2,635	Hull POPULATION 2,619	Hopkinton POPULATION 2,616
<b>Maintenance</b>	<b>\$172,873.37</b>	<b>\$125,142.21</b>	<b>\$583,279.19</b>	<b>\$126,623.53</b>
<i>Departmental</i>	<i>170,908.72</i>	<i>122,212.40</i>	<i>476,217.02</i>	<i>118,257.92</i>
General government	12,735.94	6,640.64	46,852.72	8,935.73
Protection of persons and property	11,743.85	10,638.24	119,132.60	6,309.26
Health and sanitation	10,560.57	3,905.91	38,008.99	2,752.25
Highways	21,715.94	34,491.97	98,280.02	33,681.03
Charities	44,432.52	16,980.08	37,789.84	18,640.27
Soldiers' benefits	6,326.70	1,474.79	6,576.37	993.93
Schools	55,460.03	42,959.26	105,086.07	43,096.29
Libraries	245.26	1,353.24	4,250.22	—
Recreation	85.76	1,364.41	12,540.64	1,282.14
Pensions	—	—	1,800.00	—
Unclassified	7,602.15	2,403.86	5,899.55	2,569.02
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>105,242.02</i>	<i>7,298.83</i>
Electric light	—	—	105,242.02	—
Water	—	—	—	7,298.83
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,964.65</i>	<i>2,929.81</i>	<i>1,820.15</i>	<i>1,064.78</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>711.13</b>	<b>2,660.00</b>	<b>9,025.49</b>	<b>5,279.66</b>
<i>Loans, general purposes</i>	<i>711.13</i>	<i>2,660.00</i>	<i>9,025.49</i>	<i>3,632.45</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,647.21</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>26,345.29</b>	<b>11,601.02</b>	<b>48,343.39</b>	<b>9,201.19</b>
<i>Departmental</i>	<i>26,345.29</i>	<i>10,502.46</i>	<i>35,876.82</i>	<i>4,543.92</i>
General government	15.00	300.00	999.90	—
Protection of persons and property	—	—	7,181.33	154.00
Health and sanitation	2,748.96	—	941.16	—
Highways	15,117.37	9,883.72	21,647.27	3,990.01
Charities	—	—	—	—
Schools	7,623.77	318.74	—	—
Libraries	—	—	—	—
Recreation	340.19	—	5,107.16	399.91
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>12,466.57</i>	<i>4,667.27</i>
Electric light	—	—	12,466.57	—
Water	—	—	—	4,657.27
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,098.66</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>130,000.00</b>	<b>49,000.00</b>	<b>279,801.63</b>	<b>95,506.40</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>5,000.00</i>	<i>4,000.00</i>	<i>29,801.63</i>	<i>10,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>125,000.00</i>	<i>45,000.00</i>	<i>250,000.00</i>	<i>85,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6.40</i>
<b>Transfers</b>	<b>1,206.29</b>	<b>2,447.73</b>	<b>105.21</b>	<b>307.37</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,206.29</i>	<i>2,447.73</i>	<i>105.21</i>	<i>307.37</i>
<b>Refunds</b>	<b>1,072.02</b>	<b>347.35</b>	<b>3,339.96</b>	<b>70.67</b>
<b>Agency, trust, and investment</b>	<b>23,406.80</b>	<b>36,018.31</b>	<b>76,271.00</b>	<b>10,793.05</b>
<i>Taxes and licenses for State</i>	<i>9,228.94</i>	<i>6,038.00</i>	<i>24,042.41</i>	<i>4,600.00</i>
<i>Taxes for county</i>	<i>13,740.26</i>	<i>5,693.60</i>	<i>27,353.41</i>	<i>4,365.10</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>23,635.51</i>	<i>22,929.45</i>	<i>1,266.35</i>
<i>All other</i>	<i>437.60</i>	<i>651.20</i>	<i>1,945.73</i>	<i>561.60</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$173,584.50	\$127,802.21	\$592,304.68	\$131,903.19
Permanent debt (except from sinking funds)	5,000.00	4,000.00	29,801.63	10,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	26,345.29	11,601.02	48,343.39	9,201.19
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	125,000.00	45,000.00	250,000.00	85,506.40
Transfers (except to sinking funds) and refunds	2,278.31	2,795.08	3,445.17	378.04
Agency, trust, and investment	23,406.80	36,018.31	76,271.00	10,793.05
<b>Total payments</b>	<b>\$355,614.90</b>	<b>\$227,216.62</b>	<b>\$1,000,165.87</b>	<b>\$247,781.87</b>
Balance on hand, including funds	85,893.08	44,694.36	88,121.70	41,266.85
<b>GRAND TOTAL</b>	<b>\$441,507.98</b>	<b>\$271,910.98</b>	<b>\$1,088,287.57</b>	<b>\$289,038.72</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lancaster POPULATION 2,590	Shirley POPULATION 2,548	Westwood POPULATION 2,537	Groton POPULATION 2,534
<b>REVENUE.</b>	<b>\$154,325.25</b>	<b>\$111,359.27</b>	<b>\$138,094.26</b>	<b>\$217,325.99</b>
<b>General</b>	<b>129,684.44</b>	<b>94,948.23</b>	<b>125,330.88</b>	<b>159,374.34</b>
<i>Taxes</i>	<i>114,420.26</i>	<i>73,200.89</i>	<i>121,552.36</i>	<i>151,628.54</i>
Property, poll, and income	114,303.68	69,091.17	120,002.92	148,161.87
Corporation, bank, etc.	116.58	4,109.72	1,549.44	3,466.67
<i>Licenses and permits</i>	<i>89.50</i>	<i>4,078.75</i>	<i>380.03</i>	<i>272.97</i>
<i>Fines and forfeits</i>	<i>480.00</i>	<i>205.90</i>	<i>821.00</i>	<i>84.00</i>
<i>Grants and gifts</i>	<i>14,694.68</i>	<i>17,463.69</i>	<i>2,577.49</i>	<i>7,588.88</i>
For expenses	11,794.68	15,162.69	1,094.77	6,036.77
For outlays	2,900.00	2,300.00	1,482.72	1,352.06
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>24,640.81</b>	<b>16,411.04</b>	<b>12,763.38</b>	<b>57,951.65</b>
<i>Special assessments</i>	—	—	<i>463.81</i>	—
To meet expenses	—	—	—	—
To meet outlays	—	—	463.81	—
<i>Privileges</i>	<i>4,841.41</i>	<i>2,477.75</i>	<i>6,183.01</i>	<i>5,582.59</i>
<i>Departmental</i>	<i>4,894.46</i>	<i>11,751.95</i>	<i>4,402.67</i>	<i>12,257.63</i>
General government	56.55	154.25	911.65	178.65
Protection of persons and property	89.52	67.72	73.16	262.43
Health and sanitation	160.05	560.57	88.93	126.65
Highways	26.05	9,661.07	321.50	5,967.79
Charities	3,663.89	1,270.41	2,535.38	4,554.23
Soldiers' benefits	—	—	96.00	—
Schools	731.80	.43	298.72	1,110.24
Libraries	166.60	22.50	56.40	56.64
Recreation	—	—	—	—
Unclassified	—	15.00	20.93	1.00
<i>Public service enterprises</i>	<i>9,918.08</i>	—	—	<i>33,708.75</i>
Electric light	—	—	—	33,708.75
Water	9,918.08	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,885.12</i>	<i>405.88</i>	—	—
<i>Interest</i>	<i>3,101.74</i>	<i>1,775.46</i>	<i>1,713.89</i>	<i>6,402.68</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,793.14	412.60	466.11	3,480.30
All other	1,308.60	1,362.86	1,247.78	2,922.38
<b>NON-REVENUE.</b>	<b>\$83,022.22</b>	<b>\$55,003.12</b>	<b>\$65,167.69</b>	<b>\$66,180.39</b>
<b>Offsets to outlays</b>	<b>50.00</b>	<b>10,917.61</b>	<b>41.47</b>	<b>10,424.29</b>
<i>Departmental</i>	<i>50.00</i>	<i>10,917.61</i>	<i>41.47</i>	<i>7,649.92</i>
<i>Public service enterprises</i>	—	—	—	<i>2,774.37</i>
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>40,000.00</b>	<b>30,000.00</b>	<b>50,000.00</b>	<b>30,000.00</b>
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>30,000.00</i>	<i>50,000.00</i>	<i>30,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>4,762.98</b>	<b>351.74</b>	<b>734.56</b>	<b>1,196.93</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	4,762.98	351.74	734.56	1,196.93
<b>Refunds</b>	<b>170.49</b>	<b>143.88</b>	<b>194.81</b>	<b>222.82</b>
<b>Agency, trust, and investment</b>	<b>38,038.75</b>	<b>13,589.89</b>	<b>14,196.85</b>	<b>24,336.35</b>
<i>Taxes and licenses for State</i>	<i>5,000.00</i>	<i>3,210.00</i>	<i>7,421.15</i>	<i>7,804.10</i>
<i>Taxes for county</i>	<i>5,384.00</i>	<i>3,036.59</i>	<i>5,161.53</i>	<i>7,401.68</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>27,106.95</i>	<i>6,964.70</i>	<i>850.97</i>	<i>8,437.97</i>
<i>All other</i>	<i>547.80</i>	<i>378.60</i>	<i>763.20</i>	<i>692.60</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$154,375.25	\$122,276.88	\$138,135.73	\$227,750.28
Premiums	—	—	—	—
Municipal indebtedness	40,000.00	30,000.00	50,000.00	30,000.00
Transfers and refunds	4,933.47	495.62	929.37	1,419.75
Agency, trust, and investment	38,038.75	13,589.89	14,196.85	24,336.35
<b>Total receipts</b>	<b>\$237,347.47</b>	<b>\$166,362.39</b>	<b>\$203,261.95</b>	<b>\$283,506.38</b>
Balance on hand, including funds	5,511.18	12,157.03	19,720.96	32,580.95
<b>GRAND TOTAL</b>	<b>\$242,858.65</b>	<b>\$178,519.42</b>	<b>\$222,982.91</b>	<b>\$316,087.33</b>

1 Includes \$15 from administration of trust funds. See "Unclassified."



## Graded According to Population of 1935 — Continued.

PAYMENTS.	Lancaster POPULATION 2,590	Shirley POPULATION 2,548	Westwood POPULATION 2,537	Groton POPULATION 2,534
<b>Maintenance</b>	<b>\$124,249.55</b>	<b>\$88,367.86</b>	<b>\$118,342.13</b>	<b>\$168,385.86</b>
<i>Departmental</i>	<i>110,736.80</i>	<i>87,641.38</i>	<i>118,318.13</i>	<i>140,646.54</i>
General government	8,379.33	4,140.13	9,787.10	7,747.80
Protection of persons and property	10,149.72	4,998.17	20,688.45	9,799.89
Health and sanitation	2,772.60	3,466.33	4,812.21	4,549.63
Highways	25,046.22	23,425.78	22,896.51	43,592.66
Charities	20,244.93	17,628.31	9,394.96	17,945.84
Soldiers' benefits	810.45	1,018.01	237.88	2,029.50
Schools	35,192.25	29,994.73	43,551.33	44,943.08
Libraries	4,891.72	1,315.88	1,183.67	4,545.49
Recreation	197.87	187.80	2,606.49	1,482.16
Pensions	—	—	—	—
Unclassified	3,051.71	1,466.24	3,159.53	3,910.49
<i>Public service enterprises</i>	<i>9,875.90</i>	<i>—</i>	<i>—</i>	<i>27,839.32</i>
Electric light	—	—	—	27,839.32
Water	9,875.90	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,636.85</i>	<i>661.48</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>65.00</i>	<i>24.00</i>	<i>—</i>
<b>Interest</b>	<b>1,376.75</b>	<b>900.42</b>	<b>793.15</b>	<b>1,837.23</b>
<i>Loans, general purposes</i>	<i>1,084.60</i>	<i>900.42</i>	<i>793.15</i>	<i>1,837.23</i>
<i>Loans, public service enterprises</i>	<i>292.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>9,847.28</b>	<b>28,130.79</b>	<b>17,715.07</b>	<b>30,303.17</b>
<i>Departmental</i>	<i>9,847.28</i>	<i>28,130.79</i>	<i>17,715.07</i>	<i>16,090.87</i>
General government	—	—	100.50	—
Protection of persons and property	77.96	25.00	115.20	389.41
Health and sanitation	—	—	3,256.86	—
Highways	9,719.32	23,505.79	13,258.88	14,501.46
Charities	—	—	—	—
Schools	—	300.00	551.00	1,200.00
Libraries	—	—	432.63	—
Recreation	—	—	—	—
Unclassified	50.00	4,300.00	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>14,212.30</i>
Electric light	—	—	—	14,212.30
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>43,900.00</b>	<b>32,000.00</b>	<b>50,792.63</b>	<b>41,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,900.00</i>	<i>2,000.00</i>	<i>792.63</i>	<i>11,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>30,000.00</i>	<i>50,000.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>4,762.98</b>	<b>351.74</b>	<b>734.56</b>	<b>1,196.93</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>4,762.98</i>	<i>351.74</i>	<i>734.56</i>	<i>1,196.93</i>
<b>Refunds</b>	<b>170.49</b>	<b>143.88</b>	<b>194.81</b>	<b>222.82</b>
<b>Agency, trust, and investment</b>	<b>38,816.93</b>	<b>12,658.28</b>	<b>13,457.50</b>	<b>24,590.75</b>
<i>Taxes and licenses for State</i>	<i>5,000.00</i>	<i>3,210.00</i>	<i>7,421.15</i>	<i>7,804.10</i>
<i>Taxes for county</i>	<i>5,384.00</i>	<i>3,036.59</i>	<i>6,161.53</i>	<i>7,401.68</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>27,883.33</i>	<i>6,033.09</i>	<i>111.62</i>	<i>8,659.97</i>
<i>All other</i>	<i>549.60</i>	<i>378.60</i>	<i>763.20</i>	<i>725.00</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$125,626.30	\$89,268.28	\$119,135.28	\$170,223.09
Permanent debt (except from sinking funds)	3,900.00	2,000.00	792.63	11,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	9,847.28	28,130.79	17,715.07	30,303.17
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,000.00	30,000.00	50,000.00	30,000.00
Transfers (except to sinking funds) and refunds	4,933.47	495.62	929.37	1,419.75
Agency, trust, and investment	38,816.93	12,658.28	13,457.50	24,590.75
<b>Total payments</b>	<b>\$223,123.98</b>	<b>\$162,552.97</b>	<b>\$202,029.85</b>	<b>\$267,536.76</b>
Balance on hand, including funds	19,734.67	15,966.45	20,953.06	48,550.57
<b>GRAND TOTAL</b>	<b>\$242,858.65</b>	<b>\$178,519.42</b>	<b>\$222,982.91</b>	<b>\$316,087.33</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Manchester POPULATION 2,509	Ashland POPULATION 2,497	Hatfield POPULATION 2,433	Hanson POPULATION 2,417
<b>REVENUE.</b>	<b>\$319,882.62</b>	<b>\$147,901.34</b>	<b>\$111,719.83</b>	<b>\$159,767.55</b>
<b>General</b>	<b>285,392.80</b>	<b>121,363.95</b>	<b>96,254.26</b>	<b>126,390.05</b>
Taxes . . . . .	279,015.72	105,237.08	76,427.80	109,652.52
Property, poll, and income	276,487.49	99,502.75	75,405.14	106,525.10
Corporation, bank, etc.	2,528.23	5,734.33	1,022.66	3,127.42
Licenses and permits	1,824.50	2,307.00	1,857.50	1,581.00
Fines and forfeits	850.00	23.00	644.00	46.10
Grants and gifts	3,702.58	13,796.87	17,324.96	15,110.43
For expenses	929.13	11,896.87	15,024.96	13,310.43
For outlays	2,773.45	1,900.00	2,300.00	1,800.00
All other	—	—	—	—
<b>Commercial</b>	<b>34,489.82</b>	<b>26,537.39</b>	<b>15,465.59</b>	<b>33,377.50</b>
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	6,566.99	3,237.10	4,026.12	4,814.38
Departmental	4,550.99	8,496.45	3,674.63	16,171.46
General government	408.40	206.34	173.07	326.00
Protection of persons and property	126.17	31.58	83.00	30.10
Health and sanitation	704.09	409.01	—	1,097.00
Highways	407.58	1,720.00	1,758.53	—
Charities	2,735.93	5,515.02	1,368.48	12,486.48
Soldiers' benefits	72.00	240.00	—	770.00
Schools	18.75	299.50	158.30	860.89
Libraries	28.07	75.00	33.25	26.84
Recreation	50.00	—	—	—
Unclassified	—	—	—	574.15
Public service enterprises	19,291.90	12,228.96	5,501.54	8,489.15
Electric light	—	—	—	—
Water	19,291.90	12,228.96	5,501.54	8,489.15
All other	—	—	—	—
Cemeteries	1,959.50	838.58	660.81	—
Interest	2,120.44	1,736.30	1,702.49	3,902.51
On sinking funds	—	—	—	—
On trust and investment funds	430.69	10.05	78.73	71.42
All other	1,689.75	1,726.25	1,623.76	3,831.09
<b>NON-REVENUE.</b>	<b>\$166,027.68</b>	<b>\$39,667.11</b>	<b>\$13,173.27</b>	<b>\$79,966.35</b>
<b>Offsets to outlays</b>	<b>19,129.71</b>	<b>9,350.69</b>	<b>—</b>	<b>51.00</b>
Departmental	18,177.62	9,299.24	—	51.00
Public service enterprises	952.09	51.45	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>110,000.00</b>	<b>20,000.00</b>	<b>—</b>	<b>69,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	110,000.00	20,000.00	—	69,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>88.94</b>	<b>—</b>	<b>158.11</b>	<b>42.61</b>
From sinking funds	—	—	—	—
All other	88.94	—	158.11	42.61
<b>Refunds</b>	<b>3,164.40</b>	<b>326.91</b>	<b>183.22</b>	<b>164.90</b>
<b>Agency, trust, and investment</b>	<b>33,644.63</b>	<b>9,989.51</b>	<b>12,831.94</b>	<b>10,707.84</b>
Taxes and licenses for State	16,063.38	4,400.00	4,119.24	4,300.00
Taxes for county	15,343.54	4,175.31	7,551.42	4,900.82
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,835.11	997.40	1,067.88	764.62
All other	402.60	416.80	293.40	742.40
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$339,012.33	\$157,252.03	\$111,719.85	\$159,818.55
Premiums	—	—	—	—
Municipal indebtedness	110,000.00	20,000.00	—	69,000.00
Transfers and refunds	3,253.34	326.91	341.33	207.51
Agency, trust, and investment	33,644.63	9,989.51	12,831.94	10,707.84
<b>Total receipts</b>	<b>\$485,910.30</b>	<b>\$187,568.45</b>	<b>\$124,893.12</b>	<b>\$239,733.90</b>
Balance on hand, including funds	48,026.63	44,910.35	23,501.56	4,774.49
<b>GRAND TOTAL</b>	<b>\$533,936.93</b>	<b>\$232,478.80</b>	<b>\$148,394.68</b>	<b>\$244,508.39</b>

## Graded According to Population of 1935 — Continued.

PAYMENTS.	Manchester POPULATION 2,509	Ashland POPULATION 2,497	Hatfield POPULATION 2,433	Hanson POPULATION 2,417
<b>Maintenance</b>	<b>\$267,427.14</b>	<b>\$109,802.40</b>	<b>\$86,422.79</b>	<b>\$121,893.16</b>
<i>Departmental</i>	<i>237,242.40</i>	<i>103,617.05</i>	<i>84,657.53</i>	<i>114,909.60</i>
General government	16,502.92	6,285.28	5,795.72	6,574.19
Protection of persons and property	35,729.69	5,565.40	3,762.46	6,020.55
Health and sanitation	16,618.24	4,427.79	1,271.69	2,734.30
Highways	58,367.54	22,586.28	18,620.50	23,548.20
Charities	26,441.56	12,669.46	5,748.41	29,708.82
Soldiers' benefits	1,965.16	1,209.50	200.00	2,876.15
Schools	58,544.66	43,625.62	45,302.15	40,455.60
Libraries	5,618.14	1,572.10	1,322.52	620.14
Recreation	10,743.25	484.73	45.02	44.65
Pensions	1,932.61	—	—	—
Unclassified	4,778.63	5,090.89	2,589.06	2,326.90
<i>Public service enterprises</i>	<i>26,129.74</i>	<i>4,983.39</i>	<i>1,004.45</i>	<i>6,983.66</i>
Electric light	—	—	—	—
Water	26,129.74	4,983.39	1,004.45	6,983.66
All other	—	—	—	—
Cemeteries	4,055.00	1,301.96	760.81	—
Administration of trust funds	—	—	—	—
<b>Interest</b>	<b>5,284.14</b>	<b>3,480.41</b>	<b>1,593.75</b>	<b>4,664.93</b>
<i>Loans, general purposes</i>	<i>5,284.14</i>	<i>2,973.54</i>	<i>1,593.75</i>	<i>2,052.43</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>606.87</i>	<i>—</i>	<i>2,612.60</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>46,497.33</b>	<b>19,385.92</b>	<b>4,785.47</b>	<b>5,883.62</b>
<i>Departmental</i>	<i>45,521.01</i>	<i>18,984.75</i>	<i>4,785.47</i>	<i>5,418.95</i>
General government	—	2,570.00	—	2,238.30
Protection of persons and property	732.74	515.00	—	342.60
Health and sanitation	3,639.02	—	550.00	—
Highways	37,978.25	14,048.04	1,015.00	2,249.82
Charities	—	—	—	—
Schools	—	—	387.47	187.60
Libraries	—	—	—	—
Recreation	3,171.00	1,851.71	2,833.00	400.63
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>976.32</i>	<i>401.17</i>	<i>—</i>	<i>464.67</i>
Electric light	—	—	—	—
Water	976.32	401.17	—	464.67
All other	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>169,000.00</b>	<b>42,500.00</b>	<b>15,000.00</b>	<b>91,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>119,000.00</i>	<i>12,500.00</i>	<i>5,000.00</i>	<i>16,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>150,000.00</i>	<i>30,000.00</i>	<i>10,000.00</i>	<i>75,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>88.94</b>	<b>—</b>	<b>158.11</b>	<b>42.61</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>88.94</i>	<i>—</i>	<i>158.11</i>	<i>42.61</i>
<b>Refunds</b>	<b>3,164.40</b>	<b>326.91</b>	<b>183.22</b>	<b>164.90</b>
<b>Agency, trust, and investment</b>	<b>33,588.57</b>	<b>9,996.94</b>	<b>12,752.56</b>	<b>10,736.65</b>
<i>Taxes and licenses for State</i>	<i>16,063.38</i>	<i>4,400.00</i>	<i>4,119.24</i>	<i>4,300.00</i>
<i>Taxes for county</i>	<i>15,343.54</i>	<i>4,175.31</i>	<i>7,351.42</i>	<i>4,900.82</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,779.05</i>	<i>1,004.83</i>	<i>988.50</i>	<i>793.43</i>
<i>All other</i>	<i>402.60</i>	<i>416.80</i>	<i>293.40</i>	<i>742.40</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$272,711.28	\$113,282.81	\$88,016.54	\$126,558.09
Permanent debt (except from sinking funds)	119,000.00	12,500.00	5,000.00	16,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	46,497.33	19,385.92	4,785.47	5,883.62
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	150,000.00	30,000.00	10,000.00	75,000.00
Transfers (except to sinking funds) and refunds	3,253.34	326.91	341.33	207.51
Agency, trust, and investment	33,588.57	9,996.94	12,752.56	10,736.65
<b>Total payments</b>	<b>\$525,050.52</b>	<b>\$185,492.58</b>	<b>\$120,895.90</b>	<b>\$234,385.87</b>
Balance on hand, including funds	8,886.41	46,986.22	27,498.78	10,122.52
<b>GRAND TOTAL</b>	<b>\$533,936.93</b>	<b>\$232,478.80</b>	<b>\$148,394.68</b>	<b>\$244,508.39</b>

<sup>1</sup> Includes \$303.42 paid from offsets to outlays.



TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Sutton POPULATION 2,408	Rutland POPULATION 2,406	Douglas POPULATION 2,403	Northborough POPULATION 2,396
<b>REVENUE.</b>	<b>\$123,341.66</b>	<b>\$98,143.56</b>	<b>\$111,576.60</b>	<b>\$120,700.48</b>
<b>General</b>	<b>107,899.23</b>	<b>73,271.21</b>	<b>91,749.57</b>	<b>95,180.97</b>
Taxes . . . . .	80,327.60	51,468.79	69,431.24	80,127.41
Property, poll, and income	78,466.59	51,381.74	63,897.22	79,847.21
Corporation, bank, etc.	1,861.01	87.05	5,534.02	280.20
Licenses and permits	2,793.00	1,006.15	1,797.67	944.50
Fines and forfeits	192.70	10.00	10.00	1,029.87
Grants and gifts	24,585.93	20,786.27	20,510.66	13,079.19
For expenses	20,385.93	17,386.27	17,010.66	10,729.19
For outlays	4,200.00	3,400.00	3,500.00	2,350.00
All other	—	—	—	—
<b>Commercial</b>	<b>15,442.43</b>	<b>24,872.35</b>	<b>19,827.03</b>	<b>25,519.51</b>
Special assessments	—	21.00	—	—
To meet expenses	—	21.00	—	—
To meet outlays	—	—	—	—
Privileges	2,610.38	3,155.49	3,272.88	3,572.40
Departmental	10,008.90	11,862.98	8,992.21	8,604.44
General government	143.35	79.85	197.00	1,586.35
Protection of persons and property	12.00	32.75	18.92	55.83
Health and sanitation	127.14	217.14	375.57	626.51
Highways	1,071.87	7,368.65	1,287.98	1,604.61
Charities	8,233.22	3,115.07	6,022.72	4,315.44
Soldiers' benefits	113.32	202.00	240.00	50.00
Schools	8.00	825.92	258.69	232.50
Libraries	—	21.60	73.33	107.85
Recreation	—	—	—	—
Unclassified	300.00	—	518.00	25.35
Public service enterprises	—	8,687.03	4,354.03	6,059.68
Electric light	—	—	—	—
Water	—	8,687.03	4,354.03	6,059.68
All other	—	—	—	—
Cemeteries	1,124.75	—	74.27	1,354.97
Interest	1,698.40	1,145.85	3,133.64	5,928.02
On sinking funds	—	—	—	—
On trust and investment funds	523.43	16.12	2,652.45	3,183.85
All other	1,174.97	1,129.73	481.19	2,744.17
<b>NON-REVENUE.</b>	<b>\$74,864.38</b>	<b>\$38,284.72</b>	<b>\$54,661.77</b>	<b>\$31,503.20</b>
<b>Offsets to outlays</b>	<b>14,651.91</b>	<b>11,415.19</b>	<b>12,816.58</b>	<b>—</b>
Departmental	14,651.91	11,415.19	12,816.58	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>50,000.00</b>	<b>21,500.00</b>	<b>32,000.00</b>	<b>20,000.00</b>
Loans, general purposes	—	1,500.00	2,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	50,000.00	20,000.00	30,000.00	20,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>605.37</b>	<b>—</b>	<b>2,337.62</b>	<b>616.53</b>
From sinking funds	—	—	—	—
All other	605.37	—	2,337.62	616.53
<b>Refunds</b>	<b>102.76</b>	<b>142.71</b>	<b>365.40</b>	<b>397.45</b>
<b>Agency, trust, and investment</b>	<b>9,504.34</b>	<b>5,226.82</b>	<b>7,142.17</b>	<b>10,489.22</b>
Taxes and licenses for State	2,900.00	2,200.00	3,112.28	3,300.00
Taxes for county	3,123.00	2,569.00	3,338.00	3,564.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,894.54	145.82	144.69	2,843.05
All other	586.80	512.00	547.20	792.17
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$137,993.57	\$109,558.75	\$124,393.18	\$120,700.48
Premiums	—	—	—	—
Municipal indebtedness	50,000.00	21,500.00	32,000.00	20,000.00
Transfers and refunds	708.13	142.71	2,703.02	1,013.98
Agency, trust, and investment	9,504.34	5,226.82	7,142.17	10,489.22
<b>Total receipts</b>	<b>\$198,206.04</b>	<b>\$136,428.28</b>	<b>\$166,238.37</b>	<b>\$152,203.68</b>
Balance on hand, including funds	26,263.11	9,739.77	8,721.07	65,648.11
<b>GRAND TOTAL</b>	<b>\$224,469.15</b>	<b>\$146,168.05</b>	<b>\$174,959.44</b>	<b>\$217,851.79</b>



## Graded According to Population of 1935 — Continued.

PAYMENTS.	Sutton POPULATION 2,408	Rutland POPULATION 2,406	Douglas POPULATION 2,403	Northborough POPULATION 2,396
<b>Maintenance</b>	<b>\$100,033.40</b>	<b>\$75,583.44</b>	<b>\$93,777.65</b>	<b>\$87,613.10</b>
<i>Departmental</i>	<i>98,897.36</i>	<i>69,810.72</i>	<i>89,667.26</i>	<i>81,653.67</i>
General government	5,339.62	5,090.10	5,928.20	5,490.86
Protection of persons and property	3,019.62	1,594.60	5,746.11	4,672.72
Health and sanitation	2,173.52	2,781.95	2,338.59	2,572.67
Highways	26,259.30	25,415.70	21,245.03	19,527.47
Charities	22,259.07	8,096.14	12,745.78	13,792.24
Soldiers' benefits	1,626.84	295.00	823.97	491.70
Schools	35,917.27	24,691.14	36,749.70	29,529.27
Libraries	560.83	500.58	1,819.80	1,910.98
Recreation	109.59	40.59	61.49	158.81
Pensions	—	—	—	—
Unclassified	1,631.70	1,304.92	2,108.58	3,406.95
<i>Public service enterprises</i>	<i>—</i>	<i>5,772.72</i>	<i>3,427.26</i>	<i>4,034.67</i>
Electric light	—	—	—	—
Water	—	5,772.72	3,427.26	4,034.57
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,136.04</i>	<i>—</i>	<i>608.14</i>	<i>2,017.36</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>175.00</i>	<i>7.50</i>
<b>Interest</b>	<b>906.03</b>	<b>1,235.12</b>	<b>920.07</b>	<b>3,388.60</b>
<i>Loans, general purposes</i>	<i>906.03</i>	<i>692.62</i>	<i>920.07</i>	<i>1,666.10</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>542.50</i>	<i>—</i>	<i>1,822.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>19,693.63</b>	<b>22,589.73</b>	<b>20,118.84</b>	<b>9,245.30</b>
<i>Departmental</i>	<i>19,112.51</i>	<i>22,589.73</i>	<i>18,020.33</i>	<i>4,253.88</i>
General government	130.00	348.09	—	—
Protection of persons and property	—	1,985.00	3,699.83	3,500.00
Health and sanitation	—	—	—	—
Highways	17,164.69	19,806.64	14,039.64	403.88
Charities	1,251.88	—	—	—
Schools	148.89	132.55	280.86	350.00
Libraries	—	—	—	—
Recreation	417.05	317.45	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>2,098.51</i>	<i>4,843.57</i>
Electric light	—	—	—	—
Water	—	—	2,098.51	4,843.57
All other	—	—	—	—
<i>Cemeteries</i>	<i>581.12</i>	<i>—</i>	<i>—</i>	<i>147.85</i>
<b>Municipal indebtedness</b>	<b>86,000.00</b>	<b>29,765.00</b>	<b>32,000.00</b>	<b>9,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>4,765.00</i>	<i>2,000.00</i>	<i>9,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>85,000.00</i>	<i>25,000.00</i>	<i>30,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>605.37</b>	<b>—</b>	<b>2,337.62</b>	<b>616.53</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>605.37</i>	<i>—</i>	<i>2,337.62</i>	<i>616.53</i>
<b>Refunds</b>	<b>102.76</b>	<b>142.71</b>	<b>365.40</b>	<b>397.45</b>
<b>Agency, trust, and investment</b>	<b>9,512.40</b>	<b>5,240.44</b>	<b>7,170.93</b>	<b>11,065.00</b>
<i>Taxes and licenses for State</i>	<i>2,900.00</i>	<i>2,200.00</i>	<i>3,112.28</i>	<i>3,300.00</i>
<i>Taxes for county</i>	<i>3,123.00</i>	<i>2,369.00</i>	<i>3,338.00</i>	<i>3,554.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,902.60</i>	<i>159.44</i>	<i>171.65</i>	<i>3,394.83</i>
<i>All other</i>	<i>586.80</i>	<i>512.00</i>	<i>549.00</i>	<i>816.17</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$100,939.43	\$76,818.56	\$94,697.72	\$91,001.70
Permanent debt (except from sinking funds)	1,000.00	4,765.00	2,000.00	9,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	19,693.63	22,589.73	20,118.84	9,245.30
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	85,000.00	25,000.00	30,000.00	—
Transfers (except to sinking funds) and refunds	708.13	142.71	2,703.02	1,013.98
Agency, trust, and investment	9,512.40	5,240.44	7,170.93	11,065.00
<b>Total payments</b>	<b>\$216,853.59</b>	<b>\$134,556.44</b>	<b>\$156,690.51</b>	<b>\$121,325.98</b>
<i>Balance on hand, including funds</i>	<i>7,615.66</i>	<i>11,611.61</i>	<i>18,268.93</i>	<i>96,525.81</i>
<b>GRAND TOTAL</b>	<b>\$224,469.15</b>	<b>\$146,168.05</b>	<b>\$174,959.44</b>	<b>\$217,851.79</b>

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Hardwick POPULATION 2,379	Harwich POPULATION 2,373	Charlton POPULATION 2,366	Avon POPULATION 2,362
<b>REVENUE.</b>	<b>\$131,210.49</b>	<b>\$145,108.40</b>	<b>\$117,931.13</b>	<b>\$99,994.40</b>
<b>General</b>	<b>100,390.05</b>	<b>121,827.22</b>	<b>101,835.69</b>	<b>78,815.39</b>
Taxes . . . . .	75,342.83	116,854.44	71,716.47	72,124.67
Property, poll, and income . . . . .	71,298.50	114,954.10	69,387.94	70,713.30
Corporation, bank, etc. . . . .	4,044.33	1,900.34	2,328.53	1,406.27
Licenses and permits . . . . .	1,902.60	1,995.00	628.00	1,144.00
Fines and forfeits . . . . .	162.60	685.00	1,820.00	1,236.40
Grants and gifts . . . . .	22,990.72	2,202.78	27,671.22	4,310.42
For expenses . . . . .	18,190.72	802.05	22,171.22	3,752.73
For outlays . . . . .	4,800.00	1,490.73	5,500.00	554.69
All other . . . . .	1.60	—	—	—
<b>Commercial</b>	<b>30,820.44</b>	<b>23,281.18</b>	<b>16,095.44</b>	<b>21,179.01</b>
Special assessments . . . . .	—	265.65	—	54.75
To meet expenses . . . . .	—	265.65	—	54.75
To meet outlays . . . . .	—	—	—	—
Privileges . . . . .	2,431.75	5,720.28	3,177.30	3,354.64
Departmental . . . . .	20,416.84	14,572.91	9,607.88	6,891.63
General government . . . . .	89.01	1,117.91	84.38	6.63
Protection of persons and property . . . . .	93.06	147.79	33.60	31.37
Health and sanitation . . . . .	8.00	152.85	509.99	232.86
Highways . . . . .	10,245.02	3,061.00	4,949.10	—
Charities . . . . .	7,113.06	7,847.14	3,725.88	5,784.67
Soldiers' benefits . . . . .	—	120.00	120.00	268.00
Schools . . . . .	2,206.39	1,399.99	181.58	60.85
Libraries . . . . .	6.81	559.67	3.35	7.10
Recreation . . . . .	—	4.00	—	—
Unclassified . . . . .	655.49	162.56	—	500.00
Public service enterprises	—	—	—	8,542.66
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	8,542.66
All other . . . . .	—	—	—	—
Cemeteries . . . . .	326.00	—	716.75	—
Interest . . . . .	7,645.85	2,722.34	2,593.51	2,335.43
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	6,750.29	629.28	1,427.08	33.34
All other . . . . .	895.56	2,093.06	1,166.43	2,302.09
<b>NON-REVENUE.</b>	<b>\$109,747.94</b>	<b>\$40,113.26</b>	<b>\$59,241.17</b>	<b>\$95,866.78</b>
<b>Offsets to outlays</b>	<b>6,836.80</b>	<b>9,697.98</b>	<b>10,106.29</b>	<b>9,809.49</b>
Departmental . . . . .	6,836.80	9,697.98	10,106.29	9,809.49
Public service enterprises . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>55,000.00</b>	<b>—</b>	<b>41,100.00</b>	<b>80,051.33</b>
Loans, general purposes . . . . .	5,000.00	—	1,100.00	4,000.00
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	21,051.33
Temporary loans (including revenue loans) . . . . .	50,000.00	—	40,000.00	55,000.00
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	—	—	—	—
<b>Transfers</b>	<b>955.00</b>	<b>567.64</b>	<b>41.15</b>	<b>—</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	955.00	567.64	41.15	—
<b>Refunds</b>	<b>689.68</b>	<b>130.67</b>	<b>59.92</b>	<b>39.36</b>
<b>Agency, trust, and investment</b>	<b>46,266.46</b>	<b>29,716.97</b>	<b>7,933.81</b>	<b>5,966.60</b>
Taxes and licenses for State . . . . .	3,000.00	8,611.35	3,000.00	3,200.00
Taxes for county . . . . .	3,231.00	14,681.91	3,231.00	2,232.01
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	39,611.26	5,840.51	810.41	8.39
All other . . . . .	424.20	583.20	892.40	526.20
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$138,047.29	\$154,806.38	\$128,037.42	\$109,803.89
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	55,000.00	—	41,100.00	80,051.33
Transfers and refunds . . . . .	1,644.68	698.31	101.07	39.36
Agency, trust, and investment . . . . .	46,266.46	29,716.97	7,933.81	5,966.60
<b>Total receipts</b>	<b>\$240,958.43</b>	<b>\$185,221.66</b>	<b>\$177,172.30</b>	<b>\$195,861.18</b>
Balance on hand, including funds . . . . .	9,714.96	58,082.09	1,997.98	6,246.13
<b>GRAND TOTAL</b>	<b>\$250,673.39</b>	<b>\$243,303.75</b>	<b>\$179,170.28</b>	<b>\$202,107.31</b>

## Graded According to Population of 1935 — Continued.

PAYMENTS.	Hardwick POPULATION 2,379	Harwich POPULATION 2,373	Charlton POPULATION 2,366	Avon POPULATION 2,362
<b>Maintenance</b>	<b>\$113,974.83</b>	<b>\$131,040.69</b>	<b>\$97,143.06</b>	<b>\$92,207.42</b>
<i>Departmental</i>	<i>111,311.19</i>	<i>130,842.19</i>	<i>96,306.16</i>	<i>85,383.67</i>
General government	3,771.33	13,596.25	4,913.46	7,134.82
Protection of persons and property	3,265.06	11,180.53	1,135.25	6,031.33
Health and sanitation	3,516.89	7,748.44	3,227.13	3,513.01
Highways	37,256.63	24,736.99	29,992.32	7,223.31
Charities	20,066.99	24,756.36	11,399.86	25,156.09
Soldiers' benefits	1,552.22	664.49	2,126.02	1,526.50
Schools	34,129.20	39,178.58	40,601.07	31,721.02
Libraries	785.76	2,219.99	512.22	747.30
Recreation	244.73	3,286.81	139.84	96.63
Pensions	—	—	—	—
Unclassified	6,721.56	3,473.75	2,258.99	2,233.66
<i>Public service enterprises</i>	<i>—</i>	<i>198.60</i>	<i>—</i>	<i>6,823.75</i>
Electric light	—	—	—	—
Water	—	—	—	6,823.75
All other	—	198.50	—	—
<i>Cemeteries</i>	<i>2,369.89</i>	<i>—</i>	<i>836.90</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>293.76</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>1,970.64</b>	<b>—</b>	<b>2,588.21</b>	<b>1,670.15</b>
<i>Loans, general purposes</i>	<i>1,970.64</i>	<i>—</i>	<i>2,588.21</i>	<i>1,670.15</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>16,698.68</b>	<b>22,941.84</b>	<b>15,757.55</b>	<b>16,064.05</b>
<i>Departmental</i>	<i>16,698.68</i>	<i>22,941.84</i>	<i>15,757.55</i>	<i>15,408.56</i>
General government	—	173.00	85.00	—
Protection of persons and property	—	3,165.50	1,860.00	—
Health and sanitation	—	60.00	—	118.94
Highways	16,549.63	18,835.22	13,597.95	14,350.24
Charities	—	—	—	—
Schools	—	231.47	214.60	452.92
Libraries	—	—	—	—
Recreation	149.00	476.65	—	486.46
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>655.49</i>
Electric light	—	—	—	—
Water	—	—	—	655.49
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>50,200.00</b>	<b>—</b>	<b>46,800.00</b>	<b>84,204.82</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>5,200.00</i>	<i>—</i>	<i>6,800.00</i>	<i>8,153.49</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>21,051.33</i>
<i>Temporary loans (including revenue loans)</i>	<i>45,000.00</i>	<i>—</i>	<i>40,000.00</i>	<i>55,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>955.00</b>	<b>567.64</b>	<b>41.15</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>955.00</i>	<i>567.64</i>	<i>41.15</i>	<i>—</i>
<b>Refunds</b>	<b>689.68</b>	<b>130.67</b>	<b>59.92</b>	<b>39.36</b>
<b>Agency, trust, and investment</b>	<b>42,922.53</b>	<b>29,585.42</b>	<b>7,804.15</b>	<b>5,999.94</b>
<i>Taxes and licenses for State</i>	<i>3,000.00</i>	<i>8,311.35</i>	<i>3,000.00</i>	<i>3,200.00</i>
<i>Taxes for county</i>	<i>3,231.00</i>	<i>14,681.91</i>	<i>3,231.00</i>	<i>2,232.01</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>36,267.33</i>	<i>5,708.96</i>	<i>680.75</i>	<i>41.73</i>
<i>All other</i>	<i>424.20</i>	<i>583.20</i>	<i>892.40</i>	<i>526.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$115,945.47	\$131,040.69	\$99,731.27	\$93,877.57
Permanent debt (except from sinking funds)	5,200.00	—	6,800.00	8,153.49
Sinking fund requirements from revenue	—	—	—	—
Outlays	16,698.68	22,941.84	15,757.55	16,064.05
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	21,051.33
Temporary loans	45,000.00	—	40,000.00	55,000.00
Transfers (except to sinking funds) and refunds	1,644.68	698.31	101.07	39.36
Agency, trust, and investment	42,922.53	29,585.42	7,804.15	5,999.94
<b>Total payments</b>	<b>\$227,411.36</b>	<b>\$184,266.26</b>	<b>\$170,194.04</b>	<b>\$200,185.74</b>
Balance on hand, including funds	23,262.03	59,037.49	8,976.24	1,921.57
<b>GRAND TOTAL</b>	<b>\$250,673.39</b>	<b>\$243,303.75</b>	<b>\$179,170.28</b>	<b>\$202,107.31</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	North Reading POPULATION 2,321	Salisbury POPULATION 2,245	Duxbury POPULATION 2,244	Hamilton POPULATION 2,235
<b>REVENUE.</b>	<b>\$122,381.79</b>	<b>\$155,177.96</b>	<b>\$192,332.79</b>	<b>\$169,111.74</b>
<b>General</b>	<b>105,658.22</b>	<b>140,403.47</b>	<b>168,589.17</b>	<b>154,139.63</b>
<i>Taxes</i>	<i>86,378.53</i>	<i>121,545.88</i>	<i>162,200.01</i>	<i>150,556.95</i>
Property, poll, and income	86,237.67	119,895.12	160,630.37	149,964.85
Corporation, bank, etc.	140.86	1,650.76	1,569.64	592.10
<i>Licenses and permits</i>	<i>2,383.00</i>	<i>10,939.00</i>	<i>3,018.00</i>	<i>976.33</i>
<i>Fines and forfeits</i>	<i>1,242.00</i>	<i>4,447.56</i>	<i>701.75</i>	<i>315.00</i>
<i>Grants and gifts</i>	<i>15,654.69</i>	<i>3,471.03</i>	<i>2,669.41</i>	<i>2,291.35</i>
For expenses	15,201.49	2,569.66	953.34	887.30
For outlays	453.20	901.37	1,716.07	1,404.05
All other	—	—	—	—
<b>Commercial</b>	<b>16,723.57</b>	<b>14,774.49</b>	<b>23,743.62</b>	<b>14,972.11</b>
<i>Special assessments</i>	<i>385.80</i>	<i>51.01</i>	—	<i>140.69</i>
To meet expenses	385.80	51.01	—	140.69
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,296.66</i>	<i>2,879.01</i>	<i>6,700.01</i>	<i>5,771.25</i>
<i>Departmental</i>	<i>8,932.68</i>	<i>8,406.67</i>	<i>8,589.40</i>	<i>6,690.37</i>
General government	91.00	23.80	729.30	22.54
Protection of persons and property	50.84	147.44	179.79	138.25
Health and sanitation	387.30	595.73	197.86	71.00
Highways	3,800.00	—	27.75	32.50
Charities	3,774.22	6,287.31	6,748.33	5,884.19
Soldiers' benefits	180.00	744.00	48.00	250.00
Schools	—	520.44	657.06	283.89
Libraries	30.14	34.28	—	8.00
Recreation	—	—	—	—
Unclassified	619.18	53.67	1.31	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>746.00</i>	—	<i>2,631.75</i>	<i>954.75</i>
<i>Interest</i>	<i>3,362.43</i>	<i>3,437.80</i>	<i>5,822.46</i>	<i>1,415.05</i>
On sinking funds	—	—	—	—
On trust and investment funds	526.27	497.15	2,228.27	174.78
All other	2,836.16	2,940.65	3,594.19	1,240.27
<b>NON-REVENUE.</b>	<b>\$226,290.16</b>	<b>\$139,695.04</b>	<b>\$104,453.84</b>	<b>\$99,209.63</b>
<b>Offsets to outlays</b>	<b>4,675.00</b>	<b>5,595.83</b>	—	<b>10,881.33</b>
<i>Departmental</i>	<i>4,675.00</i>	<i>5,595.83</i>	—	<i>10,881.33</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>212,091.60</b>	<b>120,000.00</b>	<b>60,000.00</b>	<b>70,000.00</b>
<i>Loans, general purposes</i>	<i>12,650.00</i>	—	—	—
<i>Loans, public service enterprises</i>	<i>129,000.00</i>	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>120,000.00</i>	<i>60,000.00</i>	<i>70,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>441.60</i>	—	—	—
<b>Transfers</b>	<b>178.50</b>	<b>559.37</b>	<b>7,446.44</b>	<b>51.97</b>
<i>From sinking funds</i>	—	—	—	—
All other	178.50	559.37	7,446.44	51.97
<b>Refunds</b>	<b>166.85</b>	<b>485.67</b>	<b>2,502.86</b>	<b>703.52</b>
<b>Agency, trust, and investment</b>	<b>9,178.21</b>	<b>13,054.17</b>	<b>34,504.54</b>	<b>17,572.81</b>
<i>Taxes and licenses for State</i>	<i>3,900.00</i>	<i>5,200.00</i>	<i>9,903.00</i>	<i>8,100.00</i>
<i>Taxes for county</i>	<i>3,700.84</i>	<i>4,986.65</i>	<i>11,283.28</i>	<i>7,767.67</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,067.17</i>	<i>1,521.10</i>	<i>12,387.26</i>	<i>993.94</i>
All other	510.20	1,346.42	931.00	711.20
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$127,056.79	\$160,773.79	\$192,332.79	\$179,993.07
Premiums	441.60	—	—	—
Municipal indebtedness	211,650.00	120,000.00	60,000.00	70,000.00
Transfers and refunds	345.35	1,045.04	9,949.30	755.49
Agency, trust, and investment	9,178.21	13,054.17	34,504.54	17,572.81
<b>Total receipts</b>	<b>\$348,671.95</b>	<b>\$294,873.00</b>	<b>\$296,786.63</b>	<b>\$268,321.37</b>
Balance on hand, including funds	3,509.76	22,303.53	12,541.82	2,135.66
<b>GRAND TOTAL</b>	<b>\$352,181.71</b>	<b>\$317,176.53</b>	<b>\$309,327.95</b>	<b>\$270,457.03</b>



## Graded According to Population of 1935 — Continued.

PAYMENTS.	North Reading POPULATION 2,321	Salisbury POPULATION 2,245	Duxbury POPULATION 2,244	Hamilton POPULATION 2,235
<b>Maintenance</b>	<b>\$115,953.65</b>	<b>\$137,568.12</b>	<b>\$147,959.57</b>	<b>\$141,392.53</b>
<i>Departmental</i>	<i>114,571.58</i>	<i>137,487.20</i>	<i>141,254.49</i>	<i>139,521.41</i>
General government	7,018.56	11,481.33	11,142.77	10,589.95
Protection of persons and property	10,790.01	24,255.45	19,431.45	9,669.84
Health and sanitation	3,125.81	7,316.43	7,934.29	4,952.20
Highways	26,147.75	20,938.66	28,021.83	42,432.27
Charities	14,034.83	28,190.20	24,759.72	19,496.03
Soldiers' benefits	2,343.25	5,519.97	1,627.94	1,988.22
Schools	46,129.22	30,145.07	44,466.99	41,653.81
Libraries	448.55	718.10	1,569.41	2,451.97
Recreation	124.79	431.56	377.48	214.82
Pensions	—	—	—	—
Unclassified	4,408.81	8,490.43	1,922.61	6,072.30
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,382.07</i>	<i>69.75</i>	<i>6,705.08</i>	<i>1,871.12</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>11.17</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>1,570.28</b>	<b>1,099.46</b>	<b>2,530.85</b>	<b>3,702.15</b>
<i>Loans, general purposes</i>	<i>1,570.28</i>	<i>1,099.46</i>	<i>2,530.85</i>	<i>3,702.15</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>10,370.08</b>	<b>4,978.40</b>	<b>11,230.54</b>	<b>27,432.80</b>
<i>Departmental</i>	<i>10,370.08</i>	<i>4,978.40</i>	<i>10,669.54</i>	<i>27,089.95</i>
General government	—	235.00	589.27	159.96
Protection of persons and property	799.68	586.80	595.00	8,208.71
Health and sanitation	—	—	—	—
Highways	7,836.97	4,015.25	9,485.27	18,500.78
Charities	—	—	—	—
Schools	1,733.43	141.35	—	220.50
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>561.00</i>	<i>342.85</i>
<b>Municipal indebtedness</b>	<b>82,068.45</b>	<b>138,000.00</b>	<b>66,000.00</b>	<b>78,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,068.45</i>	<i>3,000.00</i>	<i>6,000.00</i>	<i>8,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>75,000.00</i>	<i>135,000.00</i>	<i>60,000.00</i>	<i>70,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>178.50</b>	<b>559.37</b>	<b>7,446.44</b>	<b>51.97</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>178.50</i>	<i>559.37</i>	<i>7,446.44</i>	<i>51.97</i>
<b>Refunds</b>	<b>166.85</b>	<b>485.67</b>	<b>2,502.86</b>	<b>703.52</b>
<b>Agency, trust, and investment</b>	<b>9,020.59</b>	<b>12,940.88</b>	<b>29,501.03</b>	<b>17,815.62</b>
<i>Taxes and licenses for State</i>	<i>3,900.00</i>	<i>5,200.00</i>	<i>9,903.00</i>	<i>8,100.00</i>
<i>Taxes for county</i>	<i>3,700.84</i>	<i>4,986.65</i>	<i>11,283.28</i>	<i>7,767.67</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>988.35</i>	<i>1,428.65</i>	<i>7,389.00</i>	<i>1,236.75</i>
<i>All other</i>	<i>431.40</i>	<i>1,325.58</i>	<i>925.75</i>	<i>711.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$117,523.93	\$138,667.58	\$150,490.42	\$145,094.68
Permanent debt (except from sinking funds)	7,068.45	3,000.00	6,000.00	8,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	10,370.08	4,978.40	11,230.54	27,432.80
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	75,000.00	135,000.00	60,000.00	70,000.00
Transfers (except to sinking funds) and refunds	345.35	1,045.04	9,949.30	755.49
Agency, trust, and investment	9,020.59	12,940.88	29,501.03	17,815.62
<b>Total payments</b>	<b>\$219,328.40</b>	<b>\$295,631.90</b>	<b>\$267,171.29</b>	<b>\$269,098.59</b>
Balance on hand, including funds	132,853.31	21,544.63	42,166.66	1,358.44
<b>GRAND TOTAL</b>	<b>\$352,181.71</b>	<b>\$317,176.53</b>	<b>\$309,327.95</b>	<b>\$270,457.03</b>

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Groveland POPULATION 2,219	Merrimac POPULATION 2,209	Raynham POPULATION 2,208	Upton POPULATION 2,163
<b>REVENUE.</b>	<b>\$131,053.64</b>	<b>\$159,326.89</b>	<b>\$93,428.65</b>	<b>\$99,416.44</b>
<b>General</b>	<b>85,705.54</b>	<b>87,754.59</b>	<b>85,278.48</b>	<b>86,947.20</b>
Taxes . . . . .	74,057.13	76,296.76	64,899.31	68,088.00
Property, poll, and income	73,711.89	74,964.56	63,692.55	65,413.77
Corporation, bank, etc.	345.24	1,332.20	1,206.76	2,674.23
Licenses and permits	528.00	1,191.03	1,378.60	84.00
Fines and forfeits . . . . .	420.50	953.00	925.10	169.77
Grants and gifts . . . . .	10,699.91	9,308.80	18,075.57	18,605.43
For expenses . . . . .	9,199.91	7,758.80	15,825.57	15,605.43
For outlays . . . . .	1,500.00	1,550.00	2,250.00	3,000.00
All other . . . . .	—	—	—	—
<b>Commercial . . . . .</b>	<b>45,348.10</b>	<b>71,572.30</b>	<b>8,150.17</b>	<b>12,469.24</b>
Special assessments . . . . .	107.00	89.15	13.80	—
To meet expenses . . . . .	107.00	89.15	13.80	—
To meet outlays . . . . .	—	—	—	—
Privileges . . . . .	2,500.54	2,360.01	2,702.56	2,568.05
Departmental . . . . .	7,861.56	20,590.88	4,240.97	7,624.37
General government . . . . .	.70	779.83	33.25	67.50
Protection of persons and property	91.40	177.76	43.24	21.46
Health and sanitation . . . . .	1,209.71	626.42	162.85	234.99
Highways . . . . .	1,678.30	2,351.26	1,000.00	583.00
Charities . . . . .	4,318.44	15,581.93	2,743.10	6,053.81
Soldiers' benefits . . . . .	165.00	355.00	—	300.00
Schools . . . . .	245.70	618.22	223.60	220.20
Libraries . . . . .	39.31	90.17	23.88	8.41
Recreation . . . . .	108.00	—	—	—
Unclassified . . . . .	5.00	10.29	1.05	30.00
Public service enterprises . . . . .	\$1,050.17	45,014.32	—	—
Electric light . . . . .	22,287.14	33,182.08	—	—
Water . . . . .	8,763.03	11,832.24	—	—
All other . . . . .	—	—	—	—
Cemeteries . . . . .	1,139.81	824.50	545.10	849.15
Interest . . . . .	2,689.02	2,693.44	647.74	1,627.67
On sinking funds . . . . .	—	—	—	—
On trust and investment funds	672.65	856.89	45.78	546.49
All other . . . . .	2,016.37	1,836.55	601.96	981.18
<b>NON-REVENUE.</b>	<b>\$47,498.53</b>	<b>\$113,864.11</b>	<b>\$22,465.68</b>	<b>\$28,022.39</b>
<b>Offsets to outlays . . . . .</b>	<b>100.00</b>	<b>15,309.96</b>	<b>—</b>	<b>—</b>
Departmental . . . . .	100.00	15,309.96	—	—
Public service enterprises . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness . . . . .</b>	<b>35,000.00</b>	<b>88,000.00</b>	<b>15,000.00</b>	<b>20,000.00</b>
Loans, general purposes . . . . .	—	—	—	—
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans)	35,000.00	88,000.00	15,000.00	20,000.00
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	—	—	—	—
<b>Transfers . . . . .</b>	<b>1,200.80</b>	<b>1,047.25</b>	<b>46.04</b>	<b>429.84</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	1,200.80	1,047.25	46.04	429.84
<b>Refunds . . . . .</b>	<b>177.22</b>	<b>437.16</b>	<b>374.91</b>	<b>89.21</b>
<b>Agency, trust, and investment . . . . .</b>	<b>11,020.51</b>	<b>9,069.74</b>	<b>7,044.73</b>	<b>7,503.34</b>
Taxes and licenses for State . . . . .	2,800.00	2,700.00	2,900.00	2,500.00
Taxes for county . . . . .	2,685.12	2,539.22	2,533.60	2,692.00
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	5,049.99	3,502.32	1,275.33	1,691.34
All other . . . . .	485.40	278.20	535.80	620.00
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$131,153.64	\$174,636.85	\$93,428.65	\$99,416.44
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	35,000.00	88,000.00	15,000.00	20,000.00
Transfers and refunds . . . . .	1,378.02	1,484.41	420.95	519.05
Agency, trust, and investment . . . . .	11,020.51	9,069.74	7,044.73	7,503.34
<b>Total receipts . . . . .</b>	<b>\$178,552.17</b>	<b>\$273,191.00</b>	<b>\$115,894.33</b>	<b>\$127,438.83</b>
Balance on hand, including funds . . . . .	16,317.32	24,213.03	13,821.13	2,560.81
<b>GRAND TOTAL . . . . .</b>	<b>\$194,869.49</b>	<b>\$297,404.03</b>	<b>\$129,715.46</b>	<b>\$130,005.64</b>

## Graded According to Population of 1935 — Continued.

PAYMENTS.	Groveland POPULATION 2,219	Merrimac POPULATION 2,209	Raynham POPULATION 2,208	Upton POPULATION 2,163
<b>Maintenance</b>	<b>\$112,837.05</b>	<b>\$145,323.00</b>	<b>\$81,206.19</b>	<b>\$79,329.76</b>
<i>Departmental</i>	<i>87,415.72</i>	<i>111,753.53</i>	<i>80,351.35</i>	<i>77,933.29</i>
General government	5,272.42	6,199.24	4,547.96	4,469.06
Protection of persons and property	7,434.23	9,976.65	2,729.47	2,834.28
Health and sanitation	2,314.33	4,515.10	3,359.03	1,708.42
Highways	18,710.18	17,683.20	16,822.78	19,978.34
Charities	19,920.32	36,244.55	13,754.78	19,756.74
Soldiers' benefits	1,619.76	4,256.98	2,234.28	1,212.21
Schools	28,960.28	27,991.29	34,595.61	25,216.31
Libraries	1,097.50	1,645.84	491.77	958.66
Recreation	250.70	131.14	35.06	272.28
Pensions	—	—	—	—
Unclassified	1,836.00	3,109.54	1,780.61	1,526.99
<i>Public service enterprises</i>	<i>25,431.87</i>	<i>32,309.97</i>	—	—
Electric light	18,841.50	24,418.93	—	—
Water	4,590.37	7,891.04	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,989.46</i>	<i>1,259.50</i>	<i>854.84</i>	<i>1,396.47</i>
Administration of trust funds	—	—	—	—
<b>Interest</b>	<b>1,018.79</b>	<b>1,175.86</b>	<b>1,618.63</b>	<b>486.64</b>
<i>Loans, general purposes</i>	<i>152.54</i>	<i>1,015.86</i>	<i>1,618.63</i>	<i>486.64</i>
<i>Loans, public service enterprises</i>	<i>866.25</i>	<i>160.00</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>5,713.67</b>	<b>23,980.42</b>	<b>1,214.61</b>	<b>4,370.77</b>
<i>Departmental</i>	<i>5,432.51</i>	<i>19,092.65</i>	<i>1,214.61</i>	<i>4,235.77</i>
General government	—	69.84	99.75	—
Protection of persons and property	—	—	61.16	58.23
Health and sanitation	—	—	—	—
Highways	3,749.21	18,971.81	906.70	3,282.45
Charities	—	—	—	—
Schools	1,533.30	51.00	—	—
Libraries	150.00	—	—	—
Recreation	—	—	—	895.09
Unclassified	—	—	147.00	—
<i>Public service enterprises</i>	—	<i>4,539.79</i>	—	—
Electric light	—	3,341.66	—	—
Water	—	1,198.13	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>281.16</i>	<i>347.98</i>	—	<i>135.00</i>
<b>Municipal indebtedness</b>	<b>42,500.00</b>	<b>88,600.00</b>	<b>28,500.00</b>	<b>21,000.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>2,500.00</i>	<i>5,600.00</i>	<i>5,500.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>83,000.00</i>	<i>23,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>1,200.80</b>	<b>1,047.25</b>	<b>46.04</b>	<b>429.84</b>
<i>To sinking funds from revenue</i>	—	—	—	—
All other	1,200.80	1,047.25	46.04	429.84
<b>Refunds</b>	<b>177.22</b>	<b>437.16</b>	<b>374.91</b>	<b>89.21</b>
<b>Agency, trust, and investment</b>	<b>10,533.46</b>	<b>8,896.29</b>	<b>7,044.47</b>	<b>7,580.54</b>
<i>Taxes and licenses for State</i>	<i>2,800.00</i>	<i>2,700.00</i>	<i>2,900.00</i>	<i>2,500.00</i>
<i>Taxes for county</i>	<i>2,685.12</i>	<i>2,589.22</i>	<i>2,333.60</i>	<i>2,692.00</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>4,544.34</i>	<i>3,226.88</i>	<i>1,275.07</i>	<i>1,768.54</i>
All other	604.00	880.19	535.80	620.00

## RECAPITULATION.

Maintenance and interest	\$113,855.84	\$146,498.86	\$82,824.82	\$79,816.40
Permanent debt (except from sinking funds)	2,500.00	5,600.00	5,500.00	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,713.67	23,980.42	1,214.61	4,370.77
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,000.00	83,000.00	23,000.00	20,000.00
Transfers (except to sinking funds) and refunds	1,378.02	1,484.41	420.95	519.05
Agency, trust, and investment	10,533.46	8,896.29	7,044.47	7,580.54
<b>Total payments</b>	<b>\$173,980.99</b>	<b>\$269,459.98</b>	<b>\$120,004.85</b>	<b>\$113,286.76</b>
Balance on hand, including funds	20,888.50	27,944.05	9,710.61	16,718.88
<b>GRAND TOTAL</b>	<b>\$194,869.49</b>	<b>\$297,404.03</b>	<b>\$129,715.46</b>	<b>\$130,005.64</b>

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	West Boylston POPULATION 2,158	Burlington POPULATION 2,146	Lunenburg POPULATION 2,124	Southborough POPULATION 2,109
<b>REVENUE.</b>	<b>\$170,304.76</b>	<b>\$117,217.04</b>	<b>\$121,266.29</b>	<b>\$164,525.16</b>
<b>General</b>	<b>122,943.40</b>	<b>101,163.11</b>	<b>101,369.75</b>	<b>137,783.57</b>
Taxes . . . . .	107,439.07	77,179.81	79,923.27	121,615.76
Property, poll, and income	107,303.40	76,481.84	79,122.20	120,285.49
Corporation, bank, etc.	135.67	697.97	801.07	1,330.27
Licenses and permits	166.00	1,570.50	879.00	1,255.50
Fines and forfeits . . . . .	216.35	195.00	945.50	352.50
Grants and gifts . . . . .	15,121.98	22,217.80	19,621.98	14,559.81
For expenses . . . . .	13,321.98	15,874.72	16,321.98	12,259.81
For outlays . . . . .	1,800.00	6,343.08	3,300.00	2,300.00
All other . . . . .	—	—	—	—
<b>Commercial</b>	<b>47,361.36</b>	<b>16,053.93</b>	<b>19,896.54</b>	<b>26,741.59</b>
Special assessments . . . . .	740.54	23.22	128.70	116.29
To meet expenses . . . . .	740.54	23.22	128.70	116.29
To meet outlays . . . . .	—	—	—	—
Privileges . . . . .	3,175.48	2,995.54	3,904.27	3,937.46
Departmental . . . . .	9,204.76	9,082.69	11,932.55	9,313.06
General government . . . . .	111.50	—	200.75	294.36
Protection of persons and property	48.15	72.55	270.56	241.58
Health and sanitation . . . . .	90.00	—	804.06	260.71
Highways . . . . .	5,881.65	4,650.00	7,491.77	2,089.13
Charities . . . . .	2,659.34	3,683.53	2,386.75	4,023.54
Soldiers' benefits . . . . .	—	157.50	62.50	—
Schools . . . . .	210.17	481.50	306.12	2,336.24
Libraries . . . . .	58.95	6.25	64.00	27.00
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	145.00	31.36	346.04	40.50
Public service enterprises	31,783.84	—	—	9,623.71
Electric light . . . . .	31,783.84	—	—	—
Water . . . . .	—	—	—	9,623.71
All other . . . . .	—	—	—	—
Cemeteries . . . . .	1,300.29	454.00	810.46	1,658.27
Interest . . . . .	1,156.45	3,498.48	3,120.56	2,092.80
On sinking funds . . . . .	—	—	—	—
On trust and investment funds	305.43	69.40	864.98	156.62
All other . . . . .	851.02	3,429.08	2,255.58	1,936.18
<b>NON-REVENUE.</b>	<b>\$79,729.28</b>	<b>\$68,265.98</b>	<b>\$22,872.89</b>	<b>\$14,123.42</b>
<b>Offsets to outlays</b>	<b>12,656.44</b>	<b>5,100.00</b>	<b>11,046.45</b>	<b>450.54</b>
Departmental . . . . .	12,656.44	5,100.00	11,046.45	450.54
Public service enterprises	—	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>55,085.33</b>	<b>52,000.00</b>	<b>—</b>	<b>—</b>
Loans, general purposes . . . . .	40,000.00	12,000.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans)	15,000.00	40,000.00	—	—
Unpaid warrants or orders, current year	—	—	—	—
Premiums . . . . .	85.33	—	—	—
<b>Transfers</b>	<b>785.00</b>	<b>46.00</b>	<b>840.86</b>	<b>—</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	785.00	46.00	840.86	—
<b>Refunds</b>	<b>320.90</b>	<b>60.15</b>	<b>166.56</b>	<b>254.53</b>
<b>Agency, trust, and investment</b>	<b>10,881.61</b>	<b>11,059.83</b>	<b>10,819.02</b>	<b>13,418.35</b>
Taxes and licenses for State . . . . .	3,513.86	3,700.00	3,500.00	5,400.00
Taxes for county . . . . .	3,769.00	3,511.06	3,769.00	5,815.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	3,083.79	3,368.17	2,825.82	1,435.35
All other . . . . .	514.96	480.60	724.20	768.00
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$182,961.20	\$122,317.04	\$132,312.74	\$164,975.70
Premiums . . . . .	85.33	—	—	—
Municipal indebtedness . . . . .	55,000.00	52,000.00	—	—
Transfers and refunds . . . . .	1,105.90	106.15	1,007.42	254.53
Agency, trust, and investment . . . . .	10,881.61	11,059.83	10,819.02	13,418.35
<b>Total receipts</b>	<b>\$250,034.04</b>	<b>\$185,483.02</b>	<b>\$144,139.18</b>	<b>\$178,648.58</b>
Balance on hand, including funds . . . . .	22,564.05	11,067.67	16,898.96	65,597.87
<b>GRAND TOTAL</b>	<b>\$272,598.09</b>	<b>\$196,550.69</b>	<b>\$161,038.14</b>	<b>\$244,246.45</b>



## Graded According to Population of 1935 — Continued.

PAYMENTS.	West Boylston POPULATION 2,158	Burlington POPULATION 2,146	Lunenburg POPULATION 2,124	Southborough POPULATION 2,109
<b>Maintenance</b>	<b>\$135,064.89</b>	<b>\$97,459.12</b>	<b>\$93,802.21</b>	<b>\$109,795.12</b>
<i>Departmental</i>	<i>110,008.45</i>	<i>96,150.40</i>	<i>92,169.58</i>	<i>102,595.15</i>
General government	4,070.02	6,444.38	6,446.83	6,987.96
Protection of persons and property	4,873.94	3,262.06	4,583.73	7,779.77
Health and sanitation	4,251.26	1,081.12	4,989.95	3,773.65
Highways	32,913.11	27,085.86	30,415.58	24,084.42
Charities	15,576.94	11,860.78	9,702.89	10,900.04
Soldiers' benefits	843.99	1,427.99	588.88	143.15
Schools	38,608.23	43,397.40	32,244.86	42,998.60
Libraries	2,081.44	693.50	1,529.71	1,961.56
Recreation	1,049.81	36.01	528.99	347.75
Pensions	—	—	—	—
Unclassified	5,739.71	861.30	1,138.16	3,618.25
<i>Public service enterprises</i>	<i>23,524.15</i>	<i>—</i>	<i>—</i>	<i>4,457.08</i>
Electric light	23,524.15	—	—	—
Water	—	—	—	4,457.08
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,532.29</i>	<i>1,308.72</i>	<i>1,632.63</i>	<i>2,742.89</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>604.47</b>	<b>1,441.12</b>	<b>557.14</b>	<b>14,381.03</b>
<i>Loans, general purposes</i>	<i>604.47</i>	<i>1,441.12</i>	<i>557.14</i>	<i>2,291.03</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>12,090.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>29,699.62</b>	<b>17,244.35</b>	<b>33,715.66</b>	<b>6,641.18</b>
<i>Departmental</i>	<i>26,398.99</i>	<i>17,244.35</i>	<i>32,690.83</i>	<i>5,059.66</i>
General government	—	1,274.55	9,493.78	1,385.64
Protection of persons and property	—	161.86	—	—
Health and sanitation	—	—	—	—
Highways	23,040.07	13,102.67	20,742.46	3,298.84
Charities	—	—	—	—
Schools	3,063.68	—	680.88	375.08
Libraries	233.27	—	600.00	—
Recreation	—	2,705.27	1,073.71	—
Unclassified	61.97	—	—	—
<i>Public service enterprises</i>	<i>3,300.63</i>	<i>—</i>	<i>—</i>	<i>859.72</i>
Electric light	3,300.63	—	—	—
Water	—	—	—	859.72
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,124.83</i>	<i>721.90</i>
<b>Municipal indebtedness</b>	<b>17,000.00</b>	<b>59,929.24</b>	<b>900.00</b>	<b>18,900.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>19,929.24</i>	<i>900.00</i>	<i>18,900.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>15,000.00</i>	<i>40,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>785.00</b>	<b>46.00</b>	<b>840.86</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>785.00</i>	<i>46.00</i>	<i>840.86</i>	<i>—</i>
<b>Refunds</b>	<b>320.90</b>	<b>60.15</b>	<b>166.56</b>	<b>254.53</b>
<b>Agency, trust, and investment</b>	<b>10,162.58</b>	<b>8,401.43</b>	<b>11,006.60</b>	<b>13,406.07</b>
<i>Taxes and licenses for State</i>	<i>3,513.86</i>	<i>3,700.00</i>	<i>3,500.00</i>	<i>5,400.00</i>
<i>Taxes for county</i>	<i>3,769.00</i>	<i>3,511.06</i>	<i>3,769.00</i>	<i>5,816.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,387.12</i>	<i>711.57</i>	<i>3,013.40</i>	<i>1,433.27</i>
<i>All other</i>	<i>492.60</i>	<i>478.80</i>	<i>724.20</i>	<i>757.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$135,669.36	\$98,900.24	\$94,359.35	\$124,176.15
Permanent debt (except from sinking funds)	2,000.00	19,929.24	900.00	18,900.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	29,699.62	17,244.35	33,715.66	6,641.18
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	15,000.00	40,000.00	—	—
Transfers (except to sinking funds) and refunds	1,105.90	106.15	1,007.42	254.53
Agency, trust, and investment	10,162.58	8,401.43	11,006.60	13,406.07
<b>Total payments</b>	<b>\$193,637.46</b>	<b>\$184,581.41</b>	<b>\$140,989.03</b>	<b>\$163,377.93</b>
<i>Balance on hand, including funds</i>	<i>78,960.63</i>	<i>11,969.28</i>	<i>20,049.11</i>	<i>80,868.62</i>
<b>GRAND TOTAL</b>	<b>\$272,598.09</b>	<b>\$196,550.69</b>	<b>\$161,038.14</b>	<b>\$244,246.45</b>

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Millis POPULATION 2,098	Yarmouth POPULATION 2,095	Marshfield POPULATION 2,073	Norfolk POPULATION 2,073
<b>REVENUE.</b>	<b>\$124,451.78</b>	<b>\$217,080.57</b>	<b>\$309,112.78</b>	<b>\$86,296.30</b>
<b>General</b>	<b>105,011.89</b>	<b>181,778.88</b>	<b>230,098.24</b>	<b>77,512.42</b>
Taxes . . . . .	86,212.40	176,057.28	220,808.90	60,590.56
Property, poll, and income	78,907.22	175,142.32	219,560.46	58,007.08
Corporation, bank, etc.	7,305.18	914.96	1,248.44	2,583.48
Licenses and permits	1,052.50	2,941.87	5,269.35	73.60
Fines and forfeits	394.07	1,068.85	705.79	48.50
Grants and gifts	17,352.92	1,710.88	3,314.20	16,799.76
For expenses	15,252.92	532.17	3,314.20	14,749.76
For outlays	2,100.00	1,178.71	—	2,050.00
All other	—	—	—	—
<b>Commercial</b>	<b>19,439.89</b>	<b>35,301.69</b>	<b>79,014.54</b>	<b>8,783.88</b>
Special assessments	—	438.00	3,168.42	—
To meet expenses	—	438.00	419.15	—
To meet outlays	—	—	2,749.27	—
Privileges	3,659.53	4,094.00	6,170.99	2,075.46
Departmental	5,925.57	22,109.25	13,165.87	5,433.20
General government	1.70	228.35	321.00	—
Protection of persons and property	57.84	385.34	375.67	13.71
Health and sanitation	—	—	695.13	96.43
Highways	2,911.49	—	69.58	4,805.75
Charities	2,599.65	9,273.23	9,965.26	348.00
Soldiers' benefits	—	435.16	780.52	—
Schools	191.00	11,775.05	438.54	39.11
Libraries	30.01	—	59.28	40.04
Recreation	—	—	—	—
Unclassified	133.88	12.12	460.84	.16
Public service enterprises	9,129.91	4,520.88	51,226.45	—
Electric light	—	—	—	—
Water	9,129.91	4,520.88	51,226.45	—
All other	—	—	—	—
Cemeteries	332.06	829.50	304.76	—
Interest	392.82	3,310.06	4,978.05	1,275.22
On sinking funds	—	—	—	—
On trust and investment funds	336.31	187.07	139.38	145.88
All other	56.51	3,122.99	4,838.67	1,129.34
<b>NON-REVENUE.</b>	<b>\$42,885.96</b>	<b>\$57,982.10</b>	<b>\$275,575.06</b>	<b>\$62,791.67</b>
<b>Offsets to outlays</b>	<b>2,225.00</b>	<b>1,517.05</b>	<b>10,341.53</b>	<b>—</b>
Departmental	2,225.00	1,517.05	10,341.53	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>30,000.00</b>	<b>35,000.00</b>	<b>240,005.21</b>	<b>53,500.00</b>
Loans, general purposes	—	—	—	1,500.00
Loans, public service enterprises	—	—	15,000.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	30,000.00	35,000.00	225,000.00	52,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	5.21	—
<b>Transfers</b>	<b>649.32</b>	<b>156.84</b>	<b>116.32</b>	<b>3,289.92</b>
From sinking funds	—	—	—	—
All other	649.32	156.84	116.32	3,289.92
<b>Refunds</b>	<b>315.16</b>	<b>509.44</b>	<b>1,325.06</b>	<b>1,410.59</b>
<b>Agency, trust, and investment</b>	<b>9,696.48</b>	<b>20,798.77</b>	<b>23,785.94</b>	<b>4,591.16</b>
Taxes and licenses for State	4,900.00	6,890.00	10,570.00	2,600.00
Taxes for county	3,417.77	11,608.95	11,533.14	1,743.76
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	907.51	1,965.02	948.40	—
All other	472.20	424.80	415.40	347.40
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$126,676.78	\$218,597.62	\$319,454.31	\$86,296.30
Premiums	—	—	5.21	—
Municipal indebtedness	30,000.00	35,000.00	240,000.00	53,500.00
Transfers and refunds	964.48	666.28	1,411.38	4,700.51
Agency, trust, and investment	9,696.48	20,798.77	23,785.94	4,591.16
<b>Total receipts</b>	<b>\$167,337.74</b>	<b>\$275,062.67</b>	<b>\$584,687.84</b>	<b>\$149,087.97</b>
Balance on hand, including funds	24,496.99	20,127.86	32,929.12	14,651.56
<b>GRAND TOTAL</b>	<b>\$191,834.73</b>	<b>\$295,190.53</b>	<b>\$617,616.96</b>	<b>\$163,739.53</b>

## Graded According to Population of 1935 — Continued.

PAYMENTS.	Millis POPULATION 2,098	Yarmouth POPULATION 2,095	Marshall POPULATION 2,073	Norfolk POPULATION 2,073
<b>Maintenance</b>	<b>\$109,700.43</b>	<b>\$151,716.01</b>	<b>\$204,742.23</b>	<b>\$69,676.60</b>
<i>Departmental</i>	<i>100,558.12</i>	<i>144,866.77</i>	<i>186,640.96</i>	<i>69,676.60</i>
General government	3,757.77	13,523.54	13,827.09	3,370.69
Protection of persons and property	8,999.37	11,087.01	33,383.79	5,469.05
Health and sanitation	4,610.87	4,338.28	17,662.15	1,105.87
Highways	27,413.04	20,918.93	43,504.97	21,946.07
Charities	8,678.07	34,177.40	29,826.87	7,115.44
Soldiers' benefits	797.75	4,269.87	1,861.15	91.50
Schools	36,425.80	49,692.86	41,835.78	28,272.19
Libraries	662.86	694.17	1,600.39	460.27
Recreation	4,792.54	1,369.67	359.77	136.68
Pensions	—	—	—	—
Unclassified	4,420.05	4,795.04	2,779.00	1,708.84
<i>Public service enterprises</i>	<i>8,336.16</i>	<i>5,559.39</i>	<i>17,401.51</i>	—
Electric light	—	—	—	—
Water	8,336.16	5,559.39	17,401.51	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>806.15</i>	<i>1,289.85</i>	<i>699.76</i>	—
<i>Administration of trust funds</i>	—	—	—	—
<b>Interest</b>	<b>3,571.91</b>	<b>7,252.15</b>	<b>23,351.41</b>	<b>661.58</b>
<i>Loans, general purposes</i>	<i>3,426.91</i>	<i>4,907.15</i>	<i>4,106.41</i>	<i>661.58</i>
<i>Loans, public service enterprises</i>	<i>145.00</i>	<i>2,345.00</i>	<i>19,245.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>11,488.15</b>	<b>13,099.86</b>	<b>24,357.40</b>	<b>4,720.68</b>
<i>Departmental</i>	<i>6,843.01</i>	<i>6,162.56</i>	<i>21,510.85</i>	<i>4,720.68</i>
General government	—	—	2,631.34	—
Protection of persons and property	54.85	991.70	4,860.67	122.51
Health and sanitation	153.92	—	—	313.18
Highways	5,173.93	5,170.86	13,418.84	4,077.57
Charities	—	—	—	—
Schools	—	—	—	100.00
Libraries	—	—	—	—
Recreation	—	—	600.00	107.42
Unclassified	1,460.31	—	—	—
<i>Public service enterprises</i>	<i>4,645.14</i>	<i>6,937.30</i>	<i>2,814.50</i>	—
Electric light	—	—	—	—
Water	4,645.14	6,937.30	2,814.50	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	32.05	—
<b>Municipal indebtedness</b>	<b>41,000.00</b>	<b>52,000.00</b>	<b>270,000.00</b>	<b>52,500.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>11,000.00</i>	<i>17,000.00</i>	<i>145,000.00</i>	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>35,000.00</i>	<i>225,000.00</i>	<i>52,500.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>649.32</b>	<b>156.84</b>	<b>116.32</b>	<b>3,289.92</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>649.32</i>	<i>156.84</i>	<i>116.32</i>	<i>3,289.92</i>
<b>Refunds</b>	<b>315.16</b>	<b>509.44</b>	<b>1,325.06</b>	<b>1,410.59</b>
<b>Agency, trust, and investment</b>	<b>9,833.21</b>	<b>20,798.77</b>	<b>23,730.20</b>	<b>4,737.04</b>
<i>Taxes and licenses for State</i>	<i>4,900.00</i>	<i>6,800.00</i>	<i>10,570.00</i>	<i>2,500.00</i>
<i>Taxes for county</i>	<i>3,417.77</i>	<i>11,608.95</i>	<i>11,853.14</i>	<i>1,743.76</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,043.24</i>	<i>1,965.02</i>	<i>971.46</i>	<i>145.88</i>
<i>All other</i>	<i>472.20</i>	<i>424.80</i>	<i>335.60</i>	<i>347.40</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$113,272.34	\$158,968.16	\$228,093.64	\$70,338.18
Permanent debt (except from sinking funds)	11,000.00	17,000.00	145,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	11,488.15	13,099.86	24,357.40	4,720.68
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	35,000.00	225,000.00	52,500.00
Transfers (except to sinking funds) and refunds	964.48	666.28	1,441.38	4,700.51
Agency, trust, and investment	9,833.21	20,798.77	23,730.20	4,737.04
<b>Total payments</b>	<b>\$176,558.18</b>	<b>\$245,533.07</b>	<b>\$547,622.62</b>	<b>\$136,996.41</b>
Balance on hand, including funds	15,276.55	49,657.46	69,994.34	26,743.12
<b>GRAND TOTAL</b>	<b>\$191,834.73</b>	<b>\$295,190.53</b>	<b>\$617,616.96</b>	<b>\$163,739.53</b>

1 Includes \$1,068.43 paid from sea wall assessment reserve.



TABLE I. — Summary of Financial Transactions. Town.

RECEIPTS.	Ashburnham POPULATION 2,051	Chatham POPULATION 2,050	Dennis POPULATION 2,017	Georgetown POPULATION 2,009
<b>REVENUE.</b>	<b>\$159,611.53</b>	<b>\$167,061.69</b>	<b>\$165,932.99</b>	<b>\$143,499.06</b>
<b>General</b>	<b>104,259.33</b>	<b>149,814.52</b>	<b>143,786.83</b>	<b>102,842.01</b>
Taxes . . . . .	83,632.53	146,720.10	123,520.88	61,917.87
Property, poll, and income	81,802.72	144,869.17	121,747.38	61,546.90
Corporation, bank, etc.	2,329.81	1,850.93	773.50	370.97
Licenses and permits	1,163.50	945.00	413.00	1,258.00
Fines and forfeits	25.00	165.00	403.50	22.10
Grants and gifts	19,438.30	1,984.42	20,449.45	39,644.04
For expenses	15,688.30	563.03	16,549.45	9,699.77
For outlays	3,750.00	1,421.39	3,900.00	29,944.27
All other	—	—	—	—
<b>Commercial</b>	<b>55,352.20</b>	<b>17,247.17</b>	<b>22,146.16</b>	<b>40,657.05</b>
Special assessments	2.75	—	10.50	103.05
To meet expenses	2.75	—	10.50	103.05
To meet outlays	—	—	—	—
Privileges	3,274.52	5,067.68	4,432.81	2,829.92
Departmental	15,138.40	8,330.84	15,484.97	7,960.95
General government	120.68	271.08	145.00	414.01
Protection of persons and property	107.80	461.92	65.89	35.28
Health and sanitation	—	—	271.71	138.57
Highways	9,351.00	7.00	558.50	1,932.64
Charities	4,878.31	3,878.97	12,211.88	3,857.22
Soldiers' benefits	470.00	465.00	1,137.04	887.18
Schools	180.00	3,241.11	685.35	628.16
Libraries	23.99	—	—	67.89
Recreation	—	—	383.50	—
Unclassified	6.62	5.76	26.10	—
Public service enterprises	33,526.00	—	—	27,882.29
Electric light	24,626.00	—	—	26,954.56
Water	8,900.00	—	—	927.73
All other	—	—	—	—
Cemeteries	876.10	866.47	—	—
Interest	2,534.43	2,982.18	2,217.88	1,880.84
On sinking funds	—	—	—	—
On trust and investment funds	759.03	1,628.76	184.46	852.02
All other	1,775.40	1,353.42	2,033.42	1,028.82
<b>NON-REVENUE.</b>	<b>\$20,211.59</b>	<b>\$84,181.02</b>	<b>\$56,780.32</b>	<b>\$80,337.50</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>12,293.91</b>	<b>150.00</b>	<b>13,669.81</b>
Departmental	—	12,293.91	150.00	11,187.00
Public service enterprises	—	—	—	2,482.81
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>11,500.00</b>	<b>45,000.00</b>	<b>41,200.00</b>	<b>59,000.00</b>
Loans, general purposes	1,500.00	5,000.00	1,200.00	5,000.00
Loans, public service enterprises	—	—	—	30,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	10,000.00	40,000.00	40,000.00	24,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>585.67</b>	<b>1,665.52</b>	<b>181.49</b>	<b>867.50</b>
From sinking funds	—	—	—	—
All other	585.67	1,665.52	181.49	867.50
<b>Refunds</b>	<b>66.88</b>	<b>204.01</b>	<b>354.53</b>	<b>215.53</b>
<b>Agency, trust, and investment</b>	<b>8,059.04</b>	<b>25,017.58</b>	<b>14,894.30</b>	<b>6,584.66</b>
Taxes and licenses for State	2,900.00	8,200.00	5,100.00	3,100.00
Taxes for county	3,123.00	13,999.05	8,706.72	2,972.81
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,677.84	2,480.53	572.18	151.65
All other	358.20	338.00	515.40	360.20
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$159,611.53	\$179,355.60	\$166,082.99	\$157,168.87
Premiums	—	—	—	—
Municipal indebtedness	11,500.00	45,000.00	41,200.00	59,000.00
Transfers and refunds	652.55	1,869.53	536.02	1,083.03
Agency, trust, and investment	8,059.04	25,017.58	14,894.30	6,584.66
<b>Total receipts</b>	<b>\$179,823.12</b>	<b>\$251,242.71</b>	<b>\$222,713.31</b>	<b>\$223,836.56</b>
Balance on hand, including funds	15,572.31	18,974.20	15,357.03	32,932.04
<b>GRAND TOTAL</b>	<b>\$195,395.43</b>	<b>\$270,216.91</b>	<b>\$238,070.34</b>	<b>\$256,768.60</b>



## Graded According to Population of 1935 — Continued.

PAYMENTS.	Ashburnham POPULATION 2,051	Chatham POPULATION 2,050	Dennis POPULATION 2,017	Georgetown POPULATION 2,009
<b>Maintenance</b>	<b>\$121,795.93</b>	<b>\$119,379.73</b>	<b>\$132,391.89</b>	<b>\$108,272.98</b>
Departmental	96,147.34	117,310.31	132,259.37	84,160.05
General government	5,792.68	9,108.82	9,377.71	4,955.87
Protection of persons and property	3,505.21	19,994.98	6,812.59	5,860.82
Health and sanitation	3,418.20	4,866.28	3,087.65	1,922.19
Highways	28,337.83	17,517.09	33,642.05	24,456.85
Charities	18,220.66	21,310.02	35,608.75	16,064.64
Soldiers' benefits	2,295.52	1,397.75	1,382.02	5,674.95
Schools	31,162.23	35,875.50	39,319.87	22,346.89
Libraries	1,603.11	1,500.00	700.00	1,422.13
Recreation	54.97	2,260.54	969.16	82.35
Pensions	—	—	—	—
Unclassified	1,756.93	3,479.33	1,359.57	1,363.36
Public service enterprises	24,042.03	—	—	24,122.93
Electric light	18,104.60	—	—	21,881.04
Water	5,937.43	—	—	2,241.89
All other	—	—	—	—
Cemeteries	1,606.56	2,069.42	132.52	—
Administration of trust funds	—	—	—	—
<b>Interest</b>	<b>550.59</b>	<b>2,085.81</b>	<b>2,133.09</b>	<b>3,259.07</b>
Loans, general purposes	550.59	2,085.81	2,133.09	44.14
Loans, public service enterprises	—	—	—	3,214.93
Loans, cemeteries	—	—	—	—
<b>Outlays</b>	<b>7,813.41</b>	<b>32,608.13</b>	<b>6,172.40</b>	<b>74,403.44</b>
Departmental	4,391.07	32,608.13	6,172.40	20,833.21
General government	—	7,101.59	787.56	—
Protection of persons and property	1,900.00	2,772.01	452.37	—
Health and sanitation	—	69.54	—	—
Highways	2,231.07	21,636.11	2,935.20	14,479.17
Charities	—	—	—	—
Schools	260.00	645.88	1,297.27	6,354.04
Libraries	—	—	—	—
Recreation	—	383.00	700.00	—
Unclassified	—	—	—	—
Public service enterprises	3,422.34	—	—	53,570.23
Electric light	3,110.30	—	—	1,017.43
Water	312.04	—	—	52,552.80
All other	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>31,000.00</b>	<b>45,000.00</b>	<b>69,200.00</b>	<b>44,000.00</b>
From sinking funds	—	—	—	—
From revenue and other sources	1,000.00	5,000.00	9,200.00	120,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	30,000.00	40,000.00	60,000.00	24,000.00
Warrants or orders, previous years	—	—	—	—
<b>Transfers</b>	<b>585.67</b>	<b>1,665.52</b>	<b>181.49</b>	<b>867.50</b>
To sinking funds from revenue	—	—	—	—
All other	585.67	1,665.52	181.49	867.50
<b>Refunds</b>	<b>66.88</b>	<b>204.01</b>	<b>354.53</b>	<b>215.53</b>
<b>Agency, trust, and investment</b>	<b>8,242.40</b>	<b>25,004.11</b>	<b>14,885.87</b>	<b>6,554.18</b>
Taxes and licenses for State	2,900.00	8,200.00	5,100.00	3,100.00
Taxes for county	3,123.00	13,999.05	8,706.72	2,972.81
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	1,861.20	2,467.06	563.75	121.17
All other	358.20	338.00	615.40	360.20
<b>RECAPITULATION.</b>				
Maintenance and interest	\$122,346.52	\$121,465.54	\$134,524.98	\$111,532.05
Permanent debt (except from sinking funds)	1,000.00	5,000.00	9,200.00	120,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,813.41	32,608.13	6,172.40	74,403.44
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	40,000.00	60,000.00	24,000.00
Transfers (except to sinking funds) and refunds	652.55	1,869.53	536.02	1,083.03
Agency, trust, and investment	8,242.40	25,004.11	14,885.87	6,554.18
<b>Total payments</b>	<b>\$170,054.88</b>	<b>\$225,947.31</b>	<b>\$225,319.27</b>	<b>\$237,572.70</b>
Balance on hand, including funds	25,340.55	44,269.60	12,751.07	19,195.90
<b>GRAND TOTAL</b>	<b>\$195,395.43</b>	<b>\$270,216.91</b>	<b>\$238,070.34</b>	<b>\$256,768.60</b>

¹ Includes \$15,000 paid from Federal grants for outlays.

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Middleton POPULATION 1,975	Westminster POPULATION 1,965	Northfield POPULATION 1,950	Townsend POPULATION 1,942
<b>REVENUE.</b>	<b>\$127,443.24</b>	<b>\$106,758.98</b>	<b>\$101,042.60</b>	<b>\$120,571.14</b>
<b>General</b>	<b>79,381.63</b>	<b>87,291.22</b>	<b>89,219.87</b>	<b>102,773.75</b>
Taxes . . . . .	66,633.62	63,827.75	67,139.93	59,848.71
Property, poll, and income	64,994.08	63,453.26	65,762.96	56,972.84
Corporation, bank, etc.	1,639.44	374.49	1,376.97	2,875.87
Licenses and permits	1,300.75	170.00	75.50	85.00
Fines and forfeits	230.00	620.60	264.80	60.00
Grants and gifts	11,210.56	22,671.37	21,739.64	42,780.04
For expenses	9,710.56	18,821.37	18,439.64	15,930.41
For outlays	1,500.00	3,850.00	3,300.00	26,849.63
All other	6.80	1.50	—	—
<b>Commercial</b>	<b>48,061.61</b>	<b>19,467.76</b>	<b>11,822.73</b>	<b>17,797.39</b>
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	2,865.51	2,202.00	3,481.00	2,196.84
Departmental	13,571.48	12,675.22	6,303.21	9,037.28
General government	270.30	393.12	255.38	73.50
Protection of persons and property	66.99	20.46	59.41	146.19
Health and sanitation	302.71	237.14	137.25	199.25
Highways	3,501.47	8,245.26	1,259.50	3,400.00
Charities	8,741.35	3,008.92	3,895.49	4,047.69
Soldiers' benefits	520.00	40.75	8.00	240.00
Schools	—	489.30	417.00	877.32
Libraries	30.96	17.28	36.98	53.33
Recreation	129.70	222.99	—	—
Unclassified	8.00	—	234.20	—
Public service enterprises	28,314.40	—	—	2,690.00
Electric light	28,263.55	—	—	—
Water	—	—	—	2,690.00
All other	50.55	—	—	—
Cemeteries	572.75	1,152.90	448.96	1,209.08
Interest	2,737.47	3,437.64	1,589.56	2,664.19
On sinking funds	—	—	—	—
On trust and investment funds	1,236.97	2,958.15	1,083.35	1,853.17
All other	1,500.50	479.49	506.21	811.02
<b>NON-REVENUE.</b>	<b>\$74,153.34</b>	<b>\$89,298.22</b>	<b>\$20,938.11</b>	<b>\$110,827.74</b>
<b>Offsets to outlays</b>	<b>11,043.85</b>	<b>6,260.77</b>	<b>2,699.97</b>	<b>6,123.19</b>
Departmental	11,043.85	6,260.77	2,699.97	4,250.00
Public service enterprises	—	—	—	1,873.19
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>54,500.00</b>	<b>68,540.00</b>	<b>—</b>	<b>93,545.57</b>
Loans, general purposes	4,500.00	—	—	—
Loans, public service enterprises	—	—	—	13,500.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	50,000.00	68,540.00	—	78,000.00
Unpaid warrants or orders, current year	—	—	—	2,045.57
Premiums	—	—	—	—
<b>Transfers</b>	<b>1,113.75</b>	<b>3,301.00</b>	<b>815.64</b>	<b>1,757.37</b>
From sinking funds	—	—	—	—
All other	1,113.75	3,301.00	815.64	1,757.37
<b>Refunds</b>	<b>278.43</b>	<b>121.64</b>	<b>211.95</b>	<b>133.36</b>
<b>Agency, trust, and investment</b>	<b>7,217.31</b>	<b>11,074.81</b>	<b>17,210.55</b>	<b>9,268.25</b>
Taxes and licenses for State	3,100.00	2,700.00	3,100.62	3,900.00
Taxes for county	2,972.81	2,908.00	5,663.11	3,700.84
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	950.50	5,042.41	7,888.62	1,126.81
All other	194.00	424.40	558.20	540.60
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$138,487.09	\$113,019.75	\$103,742.57	\$126,694.33
Premiums	—	—	—	—
Municipal indebtedness	54,500.00	68,540.00	—	93,545.57
Transfers and refunds	1,392.18	3,422.64	1,027.59	1,890.73
Agency, trust, and investment	7,217.31	11,074.81	17,210.55	9,268.25
<b>Total receipts</b>	<b>\$201,596.58</b>	<b>\$196,057.20</b>	<b>\$121,980.71</b>	<b>\$231,398.88</b>
Balance on hand, including funds	17,536.23	55,509.69	22,638.35	22,765.31
<b>GRAND TOTAL</b>	<b>\$219,132.81</b>	<b>\$231,566.89</b>	<b>\$144,619.06</b>	<b>\$254,164.19</b>

## Graded According to Population of 1935 — Continued.

PAYMENTS.	Middleton POPULATION 1,975	Westminster POPULATION 1,965	Northfield POPULATION 1,950	Townsend POPULATION 1,942
<b>Maintenance</b> . . . . .	<b>\$112,205.79</b>	<b>\$95,728.14</b>	<b>\$84,596.10</b>	<b>\$92,923.16</b>
<i>Departmental</i> . . . . .	<i>82,345.74</i>	<i>93,879.47</i>	<i>83,521.03</i>	<i>90,305.61</i>
General government . . . . .	5,374.14	3,997.49	5,216.98	4,901.67
Protection of persons and property . . . . .	4,887.47	3,267.75	2,061.45	6,551.41
Health and sanitation . . . . .	2,687.18	2,560.50	2,717.32	2,352.97
Highways . . . . .	19,234.67	29,429.93	24,907.82	27,383.18
Charities . . . . .	18,420.73	9,160.10	11,907.83	15,020.14
Soldiers' benefits . . . . .	1,169.75	293.89	760.35	639.28
Schools . . . . .	27,153.80	41,586.39	31,874.25	29,760.05
Libraries . . . . .	1,352.76	1,786.65	1,766.69	1,613.57
Recreation . . . . .	857.77	318.61	109.12	502.10
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	1,207.47	1,478.16	2,199.22	1,581.24
<i>Public service enterprises</i> . . . . .	<i>28,631.04</i>	<i>21.35</i>	—	<i>1,018.12</i>
Electric light . . . . .	28,583.79	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	47.25	21.35	—	1,018.12
<i>Cemeteries</i> . . . . .	<i>1,201.36</i>	<i>1,827.32</i>	<i>1,014.88</i>	<i>1,599.43</i>
<i>Administration of trust funds</i> . . . . .	<i>27.66</i>	—	<i>60.19</i>	—
<b>Interest</b> . . . . .	<b>475.74</b>	<b>1,673.92</b>	<b>360.00</b>	<b>5,265.85</b>
<i>Loans, general purposes</i> . . . . .	<i>475.74</i>	<i>1,673.92</i>	<i>360.00</i>	<i>925.85</i>
<i>Loans, public service enterprises</i> . . . . .	—	—	—	<i>4,340.00</i>
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>23,854.66</b>	<b>50,613.20</b>	<b>11,037.10</b>	<b>59,877.38</b>
<i>Departmental</i> . . . . .	<i>23,044.66</i>	<i>50,508.31</i>	<i>11,037.10</i>	<i>7,880.46</i>
General government . . . . .	241.00	—	1,635.60	—
Protection of persons and property . . . . .	—	98.44	1,424.44	1,322.28
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	20,512.97	14,311.87	7,092.83	6,169.80
Charities . . . . .	—	—	—	—
Schools . . . . .	—	36,098.00	884.23	388.38
Libraries . . . . .	—	—	—	—
Recreation . . . . .	2,290.69	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	<i>810.00</i>	—	—	<i>51,996.92</i>
Electric light . . . . .	810.00	—	—	—
Water . . . . .	—	—	—	51,996.92
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	<i>104.89</i>	—	—
<b>Municipal indebtedness</b> . . . . .	<b>46,000.00</b>	<b>52,550.00</b>	<b>3,000.00</b>	<b>64,777.52</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	<i>1,000.00</i>	<i>4,750.00</i>	<i>3,000.00</i>	<i>3,500.00</i>
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>45,000.00</i>	<i>47,800.00</i>	—	<i>60,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	<i>1,277.52</i>
<b>Transfers</b> . . . . .	<b>1,113.75</b>	<b>3,301.00</b>	<b>815.64</b>	<b>1,757.37</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	<i>1,113.75</i>	<i>3,301.00</i>	<i>815.64</i>	<i>1,757.37</i>
<b>Refunds</b> . . . . .	<b>278.43</b>	<b>121.64</b>	<b>211.95</b>	<b>133.36</b>
<b>Agency, trust, and investment</b> . . . . .	<b>7,688.57</b>	<b>11,480.58</b>	<b>17,201.84</b>	<b>9,160.77</b>
<i>Taxes and licenses for State</i> . . . . .	<i>3,100.00</i>	<i>2,700.00</i>	<i>3,100.62</i>	<i>3,900.00</i>
<i>Taxes for county</i> . . . . .	<i>2,972.81</i>	<i>2,908.00</i>	<i>5,663.11</i>	<i>3,700.84</i>
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	<i>1,421.76</i>	<i>5,446.38</i>	<i>7,869.71</i>	<i>1,019.33</i>
<i>All other</i> . . . . .	<i>194.00</i>	<i>426.20</i>	<i>568.40</i>	<i>540.60</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$112,681.53	\$97,402.06	\$84,956.10	\$98,189.01
Permanent debt (except from sinking funds) . . . . .	1,000.00	4,750.00	3,000.00	3,500.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	23,854.66	50,613.20	11,037.10	59,877.38
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	45,000.00	47,800.00	—	61,277.52
Transfers (except to sinking funds) and refunds . . . . .	1,392.18	3,422.64	1,027.59	1,890.73
Agency, trust, and investment . . . . .	7,688.57	11,480.58	17,201.84	9,160.77
<b>Total payments</b> . . . . .	<b>\$191,616.94</b>	<b>\$215,468.48</b>	<b>\$117,222.63</b>	<b>\$233,895.41</b>
Balance on hand, including funds . . . . .	27,515.87	16,098.41	27,396.43	20,268.78
<b>GRAND TOTAL</b> . . . . .	<b>\$219,132.81</b>	<b>\$231,566.89</b>	<b>\$144,619.06</b>	<b>\$254,164.19</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Stockbridge POPULATION 1,921	Sturbridge POPULATION 1,918	Millville POPULATION 1,901	Lynnfield POPULATION 1,896
<b>REVENUE.</b>	<b>\$157,281.31</b>	<b>\$104,337.23</b>	<b>\$59,987.50</b>	<b>\$117,850.22</b>
<b>General</b>	<b>139,137.76</b>	<b>84,932.97</b>	<b>50,833.59</b>	<b>104,775.24</b>
Taxes . . . . .	134,248.62	87,442.84	41,104.17	94,943.25
Property, poll, and income	132,024.66	55,689.00	40,176.77	93,790.95
Corporation, bank, etc.	2,223.96	1,753.84	927.40	1,152.30
Licenses and permits	1,777.35	1,995.19	757.00	2,118.25
Fines and forfeits	724.65	727.50	75.00	225.50
Grants and gifts	2,387.14	24,767.44	8,897.42	7,488.24
For expenses	587.09	21,267.44	8,897.42	6,517.53
For outlays	1,800.05	3,500.00	—	970.71
All other	—	—	—	—
<b>Commercial</b>	<b>18,143.55</b>	<b>19,404.26</b>	<b>9,153.91</b>	<b>13,074.98</b>
Special assessments	—	—	—	19.50
To meet expenses	—	—	—	19.50
To meet outlays	—	—	—	—
Privileges	3,846.61	2,974.88	1,982.44	5,069.81
Departmental	10,566.37	10,833.22	7,074.89	4,269.62
General government	323.32	131.15	211.07	98.10
Protection of persons and property	60.47	51.19	15.42	294.33
Health and sanitation	—	—	294.90	—
Highways	399.18	6,183.36	1,200.00	39.62
Charities	4,239.88	3,684.70	5,209.07	3,624.20
Soldiers' benefits	—	120.00	72.00	—
Schools	5,208.00	568.60	—	172.52
Libraries	—	5.65	—	40.85
Recreation	89.25	—	—	—
Unclassified	246.27	88.57	72.43	—
Public service enterprises	796.55	2,368.78	—	—
Electric light	—	—	—	—
Water	796.55	2,368.78	—	—
All other	—	—	—	—
Cemeteries	114.00	729.53	—	422.44
Interest	2,820.02	2,497.85	96.58	3,293.61
On sinking funds	—	—	—	—
On trust and investment funds	261.57	907.29	—	413.46
All other	2,558.45	1,590.56	96.58	2,880.15
<b>NON-REVENUE.</b>	<b>\$124,466.97</b>	<b>\$38,089.90</b>	<b>\$83,477.03</b>	<b>\$102,801.86</b>
<b>Offsets to outlays</b>	<b>13,655.68</b>	<b>4,250.00</b>	<b>13,750.25</b>	<b>8,960.79</b>
Departmental	13,655.68	4,250.00	13,750.25	8,960.79
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>88,500.00</b>	<b>25,125.00</b>	<b>65,000.00</b>	<b>80,000.00</b>
Loans, general purposes	3,500.00	—	—	—
Loans, public service enterprises	—	25,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	85,000.00	—	65,000.00	80,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	125.00	—	—
<b>Transfers</b>	<b>436.67</b>	<b>1,525.46</b>	<b>—</b>	<b>257.81</b>
From sinking funds	—	—	—	—
All other	436.67	1,525.46	—	257.81
<b>Refunds</b>	<b>579.08</b>	<b>226.90</b>	<b>372.83</b>	<b>116.36</b>
<b>Agency, trust, and investment</b>	<b>21,295.54</b>	<b>6,962.54</b>	<b>4,353.95</b>	<b>13,466.90</b>
Taxes and licenses for State	7,514.97	2,400.00	1,900.00	5,600.00
Taxes for county	11,201.30	2,585.00	2,046.00	5,370.24
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,014.67	1,376.94	—	1,994.26
All other	564.60	600.60	407.95	502.40
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$170,936.99	\$108,587.23	\$73,737.75	\$126,811.01
Premiums	—	125.00	—	—
Municipal indebtedness	88,500.00	25,000.00	65,000.00	80,000.00
Transfers and refunds	1,015.75	1,752.36	372.83	374.17
Agency, trust, and investment	21,295.54	6,962.54	4,353.95	13,466.90
<b>Total receipts</b>	<b>\$281,748.28</b>	<b>\$142,427.13</b>	<b>\$143,464.53</b>	<b>\$220,652.08</b>
Balance on hand, including funds	3,262.76	16,728.55	13,676.15	7,457.38
<b>GRAND TOTAL</b>	<b>\$285,011.03</b>	<b>\$159,155.68</b>	<b>\$157,140.68</b>	<b>\$228,109.46</b>



## Graded According to Population of 1935 — Continued.

PAYMENTS.	Stockbridge POPULATION 1,921	Sturbridge POPULATION 1,918	Millville POPULATION 1,901	Lynnfield POPULATION 1,896
<b>Maintenance</b>	<b>\$118,630.20</b>	<b>\$82,148.44</b>	<b>\$53,342.54</b>	<b>\$88,253.53</b>
Departmental	118,697.62	79,319.84	53,342.54	87,246.67
General government	9,298.25	3,301.09	2,116.69	6,735.85
Protection of persons and property	9,088.73	3,419.00	651.59	11,743.47
Health and sanitation	6,929.61	1,616.45	3,704.08	1,419.99
Highways	23,104.81	23,328.68	2,581.59	12,951.34
Charities	16,813.70	13,857.47	12,138.86	11,086.99
Soldiers' benefits	599.43	1,104.83	784.78	938.19
Schools	43,131.61	30,427.18	28,591.20	39,396.70
Libraries	2,800.00	995.42	— .35	1,401.41
Recreation	1,303.95	200.43	29.38	925.44
Pensions	—	—	—	—
Unclassified	2,527.53	1,069.29	2,744.02	647.29
Public service enterprises	197.06	1,937.31	—	—
Electric light	—	—	—	—
Water	197.06	1,937.31	—	—
All other	—	—	—	—
Cemeteries	2,835.52	891.29	—	1,006.86
Administration of trust funds	—	—	—	—
<b>Interest</b>	<b>2,478.32</b>	<b>2,987.79</b>	<b>1,000.63</b>	<b>384.73</b>
Loans, general purposes	2,478.32	428.42	1,000.63	384.73
Loans, public service enterprises	—	2,559.37	—	—
Loans, cemeteries	—	—	—	—
<b>Outlays</b>	<b>21,512.23</b>	<b>8,358.37</b>	<b>16,229.26</b>	<b>18,713.94</b>
Departmental	21,512.23	7,891.69	16,229.26	18,491.14
General government	100.00	—	—	—
Protection of persons and property	3,500.00	—	—	574.33
Health and sanitation	—	—	145.25	—
Highways	17,745.54	5,698.07	15,868.01	17,036.81
Charities	—	—	—	—
Schools	120.50	1,365.00	216.00	—
Libraries	—	—	—	—
Recreation	46.19	—	—	180.00
Unclassified	—	828.62	—	700.00
Public service enterprises	—	283.00	—	—
Electric light	—	—	—	—
Water	—	283.00	—	—
All other	—	—	—	—
Cemeteries	—	183.68	—	222.80
<b>Municipal indebtedness</b>	<b>94,500.00</b>	<b>6,300.00</b>	<b>62,750.00</b>	<b>96,000.00</b>
From sinking funds	—	—	—	—
From revenue and other sources	19,500.00	1,300.00	7,750.00	6,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	75,000.00	5,000.00	55,000.00	90,000.00
Warrants or orders, previous years	—	—	—	—
<b>Transfers</b>	<b>436.67</b>	<b>1,525.46</b>	<b>—</b>	<b>257.81</b>
To sinking funds from revenue	—	—	—	—
All other	436.67	1,525.46	—	257.81
<b>Refunds</b>	<b>579.08</b>	<b>226.90</b>	<b>372.83</b>	<b>116.36</b>
<b>Agency, trust, and investment</b>	<b>20,255.71</b>	<b>7,288.40</b>	<b>4,353.95</b>	<b>13,626.05</b>
Taxes and licenses for State	7,514.97	2,400.00	1,900.00	5,600.00
Taxes for county	11,801.30	2,585.00	2,046.00	5,370.24
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	974.84	1,702.80	—	2,153.41
All other	564.60	600.60	407.95	502.40
<b>RECAPITULATION.</b>				
Maintenance and interest	\$121,108.52	\$85,136.23	\$54,343.17	\$88,638.26
Permanent debt (except from sinking funds)	19,500.00	1,300.00	7,750.00	6,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	21,512.23	8,358.37	16,229.26	18,713.94
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	75,000.00	5,000.00	55,000.00	90,000.00
Transfers (except to sinking funds) and refunds	1,015.75	1,752.36	372.83	374.17
Agency, trust, and investment	20,255.71	7,288.40	4,353.95	13,626.05
<b>Total payments</b>	<b>\$258,392.21</b>	<b>\$108,835.36</b>	<b>\$138,049.21</b>	<b>\$217,352.42</b>
Balance on hand, including funds	26,618.82	50,320.32	19,091.47	10,757.04
<b>GRAND TOTAL</b>	<b>\$285,011.03</b>	<b>\$159,155.68</b>	<b>\$157,140.68</b>	<b>\$228,109.46</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Marion POPULATION 1,867	Williamsburg POPULATION 1,859	Tisbury POPULATION 1,822	Freetown POPULATION 1,813
<b>REVENUE.</b>	<b>\$138,223.32</b>	<b>\$91,592.30</b>	<b>\$136,975.56</b>	<b>\$86,703.42</b>
<b>General</b>	<b>110,441.62</b>	<b>71,120.81</b>	<b>104,895.60</b>	<b>76,741.78</b>
<i>Taxes</i>	<i>104,332.12</i>	<i>54,419.95</i>	<i>101,277.91</i>	<i>57,957.76</i>
Property, poll, and income	102,231.92	53,323.55	99,905.14	57,052.97
Corporation, bank, etc.	2,100.20	1,096.40	1,372.77	904.79
<i>Licenses and permits</i>	<i>1,024.65</i>	<i>407.25</i>	<i>297.50</i>	<i>621.50</i>
<i>Fines and forfeits</i>	<i>461.35</i>	<i>156.93</i>	<i>331.76</i>	<i>100.00</i>
<i>Grants and gifts</i>	<i>4,622.60</i>	<i>16,136.66</i>	<i>2,988.43</i>	<i>18,044.52</i>
For expenses	3,362.50	13,786.66	1,688.38	15,694.52
For outlays	1,260.00	2,350.00	1,300.05	2,350.00
All other	1.00	—	—	18.00
<b>Commercial</b>	<b>27,781.70</b>	<b>20,471.49</b>	<b>32,079.96</b>	<b>9,961.64</b>
<i>Special assessments</i>	—	—	—	75.80
To meet expenses	—	—	—	75.80
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>4,306.29</i>	<i>2,266.88</i>	<i>2,819.69</i>	<i>2,213.54</i>
<i>Departmental</i>	<i>7,666.24</i>	<i>10,666.22</i>	<i>10,355.42</i>	<i>6,049.94</i>
General government	69.00	45.62	231.91	193.45
Protection of persons and property	59.33	29.34	115.20	79.56
Health and sanitation	3,596.21	736.42	80.71	—
Highways	—	1,981.75	1,048.95	1,700.00
Charities	3,141.69	4,299.81	5,904.50	3,670.67
Soldiers' benefits	463.16	280.00	120.00	126.00
Schools	263.85	3,247.55	2,785.15	246.41
Libraries	—	10.55	69.00	4.00
Recreation	73.00	—	—	—
Unclassified	—	35.18	—	29.85
<i>Public service enterprises</i>	<i>14,257.42</i>	<i>4,069.52</i>	<i>17,281.55</i>	—
Electric light	—	—	—	—
Water	14,257.42	4,069.52	17,281.55	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	1,099.75	820.42
<i>Interest</i>	<i>1,551.75</i>	<i>3,468.87</i>	<i>523.55</i>	<i>801.94</i>
On sinking funds	—	—	—	—
On trust and investment funds	34.40	1,988.77	147.77	157.16
All other	1,517.35	1,480.10	375.78	644.78
<b>NON-REVENUE.</b>	<b>\$22,435.50</b>	<b>\$26,527.47</b>	<b>\$96,860.45</b>	<b>\$72,491.23</b>
<b>Offsets to outlays</b>	<b>6,374.99</b>	<b>2,550.00</b>	<b>235.44</b>	<b>5,000.00</b>
<i>Departmental</i>	<i>6,374.99</i>	<i>2,550.00</i>	<i>235.44</i>	<i>5,000.00</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>—</b>	<b>15,000.00</b>	<b>60,000.00</b>	<b>59,500.00</b>
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	15,000.00	60,000.00	59,500.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>1,413.49</b>	<b>3,081.62</b>	<b>868.72</b>
<i>From sinking funds</i>	—	—	—	—
All other	—	1,413.49	3,081.62	868.72
<b>Refunds</b>	<b>240.49</b>	<b>119.20</b>	<b>1,479.29</b>	<b>177.22</b>
<b>Agency, trust, and investment</b>	<b>15,820.02</b>	<b>7,444.78</b>	<b>32,064.10</b>	<b>6,945.29</b>
<i>Taxes and licenses for State</i>	<i>7,200.00</i>	<i>2,100.00</i>	<i>7,514.68</i>	<i>2,400.00</i>
<i>Taxes for county</i>	<i>8,206.02</i>	<i>3,765.36</i>	<i>15,517.70</i>	<i>1,931.25</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	1,218.22	8,878.72	2,216.84
All other	414.00	361.20	153.00	397.20
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$144,598.31	\$94,142.30	\$137,211.00	\$91,703.42
Premiums	—	—	—	—
Municipal indebtedness	—	15,000.00	60,000.00	59,500.00
Transfers and refunds	240.49	1,532.69	4,560.91	1,045.94
Agency, trust, and investment	15,820.02	7,444.78	32,064.10	6,945.29
<b>Total receipts</b>	<b>\$160,658.82</b>	<b>\$118,119.77</b>	<b>\$233,836.01</b>	<b>\$159,194.65</b>
Balance on hand, including funds	37,187.22	10,067.74	21,690.35	2,861.64
<b>GRAND TOTAL</b>	<b>\$197,846.04</b>	<b>\$128,187.51</b>	<b>\$255,526.36</b>	<b>\$162,056.29</b>

Graded According to Population of 1935 — Continued.

PAYMENTS.	Marion POPULATION 1,867	Williamsburg POPULATION 1,859	Tisbury POPULATION 1,822	Freetown POPULATION 1,813
<b>Maintenance</b>	<b>\$120,869.87</b>	<b>\$73,346.81</b>	<b>\$105,976.85</b>	<b>\$84,205.96</b>
<i>Departmental</i>	<i>114,179.45</i>	<i>71,264.06</i>	<i>94,882.60</i>	<i>83,361.84</i>
General government	8,902.62	3,692.35	9,239.55	3,599.19
Protection of persons and property	7,422.73	1,888.69	11,775.57	6,008.76
Health and sanitation	13,716.34	3,259.77	6,964.49	2,249.25
Highways	15,720.63	16,046.64	14,630.30	18,253.90
Charities	25,419.21	11,572.07	20,499.80	17,964.73
Soldiers' benefits	2,189.95	480.67	459.00	2,997.29
Schools	33,715.11	32,726.76	28,011.57	30,721.95
Libraries	1,800.00	290.51	1,082.10	410.32
Recreation	2,068.41	27.96	1,130.75	27.48
Pensions	—	—	—	—
Unclassified	3,224.45	1,278.64	1,189.37	1,128.97
<i>Public service enterprises</i>	<i>6,592.27</i>	<i>2,060.35</i>	<i>8,910.03</i>	<i>—</i>
Electric light	—	—	—	—
Water	6,577.27	2,060.35	8,910.03	—
All other	15.00	—	—	—
<i>Cemeteries</i>	<i>98.15</i>	<i>22.40</i>	<i>2,043.37</i>	<i>844.12</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>40.95</i>	<i>—</i>
<b>Interest</b>	<b>725.00</b>	<b>992.38</b>	<b>5,442.48</b>	<b>495.88</b>
<i>Loans, general purposes</i>	<i>120.00</i>	<i>992.38</i>	<i>4,442.48</i>	<i>495.88</i>
<i>Loans, public service enterprises</i>	<i>605.00</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>18,449.84</b>	<b>6,296.71</b>	<b>6,085.52</b>	<b>469.07</b>
<i>Departmental</i>	<i>16,939.43</i>	<i>5,757.66</i>	<i>4,397.06</i>	<i>469.07</i>
General government	—	—	—	—
Protection of persons and property	200.00	49.80	1,700.00	—
Health and sanitation	1,163.14	—	—	—
Highways	9,383.73	5,557.86	2,697.06	190.12
Charities	—	—	—	—
Schools	5,051.13	150.00	—	278.95
Libraries	—	—	—	—
Recreation	550.60	—	—	—
Unclassified	590.83	—	—	—
<i>Public service enterprises</i>	<i>1,510.41</i>	<i>539.05</i>	<i>1,688.46</i>	<i>—</i>
Electric light	—	—	—	—
Water	1,510.41	539.05	1,688.46	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>7,000.00</b>	<b>18,000.00</b>	<b>72,205.00</b>	<b>57,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,000.00</i>	<i>3,000.00</i>	<i>17,205.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>15,000.00</i>	<i>55,000.00</i>	<i>57,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>1,413.49</b>	<b>3,081.62</b>	<b>868.72</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>1,413.49</i>	<i>3,081.62</i>	<i>868.72</i>
<b>Refunds</b>	<b>240.49</b>	<b>119.20</b>	<b>1,479.29</b>	<b>177.22</b>
<b>Agency, trust, and investment</b>	<b>15,821.75</b>	<b>7,444.78</b>	<b>29,104.30</b>	<b>7,324.75</b>
<i>Taxes and licenses for State</i>	<i>7,200.00</i>	<i>2,100.00</i>	<i>7,514.68</i>	<i>2,400.00</i>
<i>Taxes for county</i>	<i>8,206.02</i>	<i>3,765.36</i>	<i>15,517.70</i>	<i>1,931.25</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1.73</i>	<i>1,218.22</i>	<i>5,918.92</i>	<i>2,325.70</i>
<i>All other</i>	<i>414.00</i>	<i>361.20</i>	<i>153.00</i>	<i>667.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$121,594.87	\$74,339.19	\$111,419.33	\$84,701.84
Permanent debt (except from sinking funds)	7,000.00	3,000.00	17,205.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	18,449.84	6,296.71	6,085.52	469.07
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	15,000.00	55,000.00	57,500.00
Transfers (except to sinking funds) and refunds	240.49	1,532.69	4,560.91	1,045.94
Agency, trust, and investment	15,821.75	7,444.78	29,104.30	7,324.75
<b>Total payments</b>	<b>\$163,106.95</b>	<b>\$107,613.37</b>	<b>\$223,375.06</b>	<b>\$151,041.60</b>
Balance on hand, including funds	34,739.09	20,574.14	32,151.30	11,014.69
<b>GRAND TOTAL</b>	<b>\$197,846.04</b>	<b>\$128,187.51</b>	<b>\$255,526.36</b>	<b>\$162,056.29</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sheffield POPULATION 1,810	Nahant POPULATION 1,748	Mattapoisett POPULATION 1,682	Norwell POPULATION 1,666
<b>REVENUE.</b>	<b>\$85,643.52</b>	<b>\$234,939.22</b>	<b>\$102,897.81</b>	<b>\$106,706.56</b>
<b>General</b>	<b>77,056.33</b>	<b>206,843.62</b>	<b>81,721.59</b>	<b>94,166.93</b>
Taxes . . . . .	52,112.31	200,031.28	75,598.24	77,646.98
Property, poll, and income	51,237.19	198,299.30	74,583.96	76,804.73
Corporation, bank, etc.	875.12	1,731.98	1,014.28	842.20
Licenses and permits	960.60	4,288.00	1,343.75	390.50
Fines and forfeits	204.60	453.00	331.00	125.60
Grants and gifts	23,764.52	2,071.34	4,448.60	16,003.90
For expenses	19,809.52	2,071.34	3,495.23	13,653.90
For outlays	3,955.00	—	953.37	2,350.00
All other	14.40	—	—	—
<b>Commercial</b>	<b>8,587.19</b>	<b>28,095.60</b>	<b>21,176.22</b>	<b>12,539.63</b>
Special assessments	—	43.85	—	282.17
To meet expenses	—	43.85	—	282.17
To meet outlays	—	—	—	—
Privileges	3,237.42	3,568.09	2,773.37	3,569.94
Departmental	4,772.47	4,948.07	1,944.05	6,392.90
General government	1.50	245.29	13.37	158.57
Protection of persons and property	57.30	12.65	39.12	42.77
Health and sanitation	—	260.71	48.57	—
Highways	1,079.92	—	50.00	36.50
Charities	3,161.49	2,805.81	1,095.44	5,080.31
Soldiers' benefits	120.00	80.00	120.00	600.00
Schools	235.00	1,319.99	417.18	474.75
Libraries	92.94	113.92	39.87	—
Recreation	—	69.70	120.50	—
Unclassified	24.32	40.00	—	—
Public service enterprises	—	14,731.34	13,229.64	—
Electric light	—	—	—	—
Water	—	14,731.34	12,744.34	—
All other	—	—	485.30	—
Cemeteries	.75	355.00	—	62.80
Interest	576.55	4,449.25	3,229.16	2,231.82
On sinking funds	—	—	—	—
On trust and investment funds	432.14	201.54	707.53	258.56
All other	144.41	4,247.71	2,521.63	1,973.26
<b>NON-REVENUE.</b>	<b>\$39,709.84</b>	<b>\$153,643.85</b>	<b>\$55,663.59</b>	<b>\$88,463.05</b>
<b>Offsets to outlays</b>	<b>7,585.68</b>	<b>—</b>	<b>—</b>	<b>226.68</b>
Departmental	7,585.68	—	—	226.68
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>23,005.33</b>	<b>130,009.44</b>	<b>42,000.00</b>	<b>80,000.00</b>
Loans, general purposes	15,000.00	10,000.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	8,000.00	120,000.00	42,000.00	80,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	5.33	9.44	—	—
<b>Transfers</b>	<b>416.21</b>	<b>16.20</b>	<b>548.57</b>	<b>3.00</b>
From sinking funds	—	—	—	—
All other	416.21	16.20	548.57	3.00
<b>Refunds</b>	<b>494.56</b>	<b>6,814.99</b>	<b>121.60</b>	<b>292.67</b>
<b>Agency, trust, and investment</b>	<b>8,208.06</b>	<b>16,803.22</b>	<b>12,993.42</b>	<b>7,940.70</b>
Taxes and licenses for State	2,408.91	8,421.94	5,521.79	3,200.00
Taxes for county	3,584.42	8,056.36	6,268.49	3,647.12
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,671.13	46.32	844.74	755.78
All other	543.60	279.60	355.40	307.80
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$93,229.20	\$234,939.22	\$102,897.81	\$106,933.24
Premiums	5.33	9.44	—	—
Municipal indebtedness	23,000.00	130,000.00	42,000.00	80,000.00
Transfers and refunds	910.77	6,831.19	670.17	295.67
Agency, trust, and investment	8,208.06	16,803.22	12,993.42	7,940.70
<b>Total receipts</b>	<b>\$125,353.36</b>	<b>\$388,583.07</b>	<b>\$158,561.40</b>	<b>\$195,169.61</b>
Balance on hand, including funds	10,723.61	18,203.77	9,609.40	2,941.09
<b>GRAND TOTAL</b>	<b>\$136,076.97</b>	<b>\$406,786.84</b>	<b>\$168,170.80</b>	<b>\$198,110.70</b>



## Graded According to Population of 1935 — Continued.

PAYMENTS.	Sheffield POPULATION 1,810	Nahant POPULATION 1,748	Mattapoisett POPULATION 1,682	Norwell POPULATION 1,666
<b>Maintenance</b>	<b>\$70,688.23</b>	<b>\$187,116.53</b>	<b>\$83,837.22</b>	<b>\$88,455.91</b>
<i>Departmental</i>	<i>70,603.69</i>	<i>173,098.21</i>	<i>78,285.80</i>	<i>88,290.56</i>
General government	3,031.60	15,081.92	7,309.20	5,899.74
Protection of persons and property	1,307.96	36,527.00	4,102.04	5,421.79
Health and sanitation	1,885.93	16,233.48	4,120.42	4,655.02
Highways	21,504.78	34,601.79	14,014.27	23,172.82
Charities	11,518.82	10,112.98	14,954.82	13,561.70
Soldiers' benefits	386.00	784.75	1,006.95	1,409.40
Schools	27,981.98	42,800.00	28,845.09	32,489.68
Libraries	1,882.73	5,206.37	1,385.27	299.62
Recreation	121.96	3,059.02	927.90	183.95
Pensions	—	2,665.00	—	—
Unclassified	983.93	6,025.90	1,619.34	1,196.84
<i>Public service enterprises</i>	<i>—</i>	<i>11,084.45</i>	<i>6,463.99</i>	<i>22.80</i>
Electric light	—	—	—	—
Water	—	11,084.45	4,495.43	—
All other	—	—	958.56	22.80
<i>Cemeteries</i>	<i>82.64</i>	<i>2,933.87</i>	<i>97.93</i>	<i>142.55</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>10.30</b>	<b>11,198.25</b>	<b>1,867.98</b>	<b>1,474.99</b>
<i>Loans, general purposes</i>	<i>10.30</i>	<i>4,237.05</i>	<i>396.60</i>	<i>1,474.99</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>6,961.20</i>	<i>1,471.38</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>30,985.16</b>	<b>18,289.99</b>	<b>10,038.00</b>	<b>375.00</b>
<i>Departmental</i>	<i>30,985.16</i>	<i>14,176.73</i>	<i>7,466.28</i>	<i>375.00</i>
General government	71.25	122.50	—	—
Protection of persons and property	100.00	195.18	119.21	—
Health and sanitation	—	344.83	195.00	—
Highways	10,177.15	12,423.75	5,202.43	375.00
Charities	—	—	449.64	—
Schools	20,636.76	—	1,500.00	—
Libraries	—	1,090.47	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>1,382.36</i>	<i>2,571.72</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	1,382.36	1,889.75	—
All other	—	—	681.97	—
<i>Cemeteries</i>	<i>—</i>	<i>2,730.90</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>8,000.00</b>	<b>147,727.46</b>	<b>59,700.00</b>	<b>87,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>17,727.46</i>	<i>6,700.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>8,000.00</i>	<i>130,000.00</i>	<i>44,000.00</i>	<i>85,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>416.21</b>	<b>16.20</b>	<b>548.57</b>	<b>3.00</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>416.21</i>	<i>16.20</i>	<i>548.57</i>	<i>3.00</i>
<b>Refunds</b>	<b>494.56</b>	<b>6,814.99</b>	<b>121.60</b>	<b>292.67</b>
<b>Agency, trust, and investment</b>	<b>8,215.22</b>	<b>16,988.56</b>	<b>12,843.18</b>	<b>7,905.24</b>
<i>Taxes and licenses for State</i>	<i>2,408.91</i>	<i>8,421.94</i>	<i>5,521.79</i>	<i>3,200.00</i>
<i>Taxes for county</i>	<i>5,584.42</i>	<i>8,055.36</i>	<i>6,268.49</i>	<i>3,647.12</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,678.29</i>	<i>231.66</i>	<i>653.70</i>	<i>750.32</i>
<i>All other</i>	<i>543.60</i>	<i>279.60</i>	<i>399.20</i>	<i>307.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$70,698.53	\$198,314.78	\$85,705.20	\$89,930.90
Permanent debt (except from sinking funds)	—	17,727.46	6,700.00	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	30,985.16	18,289.99	10,038.00	375.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	8,000.00	130,000.00	44,000.00	85,000.00
Transfers (except to sinking funds) and refunds	910.77	6,831.19	670.17	295.67
Agency, trust, and investment	8,215.22	16,988.56	12,843.18	7,905.24
<b>Total payments</b>	<b>\$118,809.68</b>	<b>\$388,151.98</b>	<b>\$159,956.55</b>	<b>\$185,506.81</b>
Balance on hand, including funds	17,267.29	18,634.86	8,214.25	12,603.89
<b>GRAND TOTAL</b>	<b>\$136,076.97</b>	<b>\$406,786.84</b>	<b>\$168,170.80</b>	<b>\$198,110.70</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Cheshire POPULATION 1,660	Oak Bluffs POPULATION 1,657	Sudbury POPULATION 1,638	Pembroke POPULATION 1,621
<b>REVENUE.</b>	<b>\$80,357.32</b>	<b>\$145,017.26</b>	<b>\$102,906.53</b>	<b>\$119,546.40</b>
<b>General</b>	<b>72,758.80</b>	<b>134,555.29</b>	<b>89,200.38</b>	<b>98,812.91</b>
Taxes . . . . .	56,234.23	129,173.08	72,153.63	83,607.35
Property, poll, and income . . . . .	54,947.74	128,410.25	71,245.64	80,122.48
Corporation, bank, etc. . . . .	1,286.49	762.83	907.99	3,484.87
Licenses and permits . . . . .	1,238.00	3,000.50	1,216.90	1,795.00
Fines and forfeits . . . . .	271.00	744.00	87.50	344.20
Grants and gifts . . . . .	14,981.32	1,637.71	15,742.35	13,066.36
For expenses . . . . .	12,881.32	407.00	12,542.35	10,616.36
For outlays . . . . .	2,100.00	1,230.71	3,200.00	2,450.00
All other . . . . .	34.25	—	—	—
<b>Commercial</b>	<b>7,598.52</b>	<b>10,461.97</b>	<b>13,706.15</b>	<b>20,733.49</b>
Special assessments . . . . .	—	—	—	79.53
To meet expenses . . . . .	—	—	—	79.53
To meet outlays . . . . .	—	—	—	—
Privileges . . . . .	1,334.36	3,918.33	3,019.52	3,880.71
Departmental . . . . .	4,003.94	4,194.26	6,808.69	9,466.44
General government . . . . .	39.15	104.78	206.75	20.92
Protection of persons and property . . . . .	38.40	71.52	31.47	167.57
Health and sanitation . . . . .	152.86	447.77	260.71	648.57
Highways . . . . .	803.50	15.00	3,999.96	2,243.63
Charities . . . . .	2,635.06	2,624.62	1,253.74	5,434.83
Soldiers' benefits . . . . .	110.00	—	72.00	510.00
Schools . . . . .	224.97	129.20	654.65	527.76
Libraries . . . . .	—	292.36	50.87	6.45
Recreation . . . . .	—	313.75	—	—
Unclassified . . . . .	—	195.26	278.54	6.71
Public service enterprises . . . . .	—	—	—	5,405.83
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	4,926.83
All other . . . . .	—	—	—	479.00
Cemeteries . . . . .	1,395.70	229.77	258.51	137.10
Interest . . . . .	864.62	2,119.61	3,619.43	1,763.88
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	134.41	572.87	1,726.82	30.00
All other . . . . .	730.11	1,546.74	1,892.61	1,733.88
<b>NON-REVENUE.</b>	<b>\$45,486.51</b>	<b>\$199,399.54</b>	<b>\$29,998.77</b>	<b>\$88,884.87</b>
<b>Offsets to outlays</b>	<b>4,080.00</b>	<b>—</b>	<b>—</b>	<b>5,577.69</b>
Departmental . . . . .	4,080.00	—	—	5,577.69
Public service enterprises . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>34,100.00</b>	<b>170,636.00</b>	<b>15,000.00</b>	<b>70,000.00</b>
Loans, general purposes . . . . .	4,100.00	60,000.00	—	—
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	30,000.00	110,000.00	15,000.00	70,000.00
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	—	636.00	—	—
<b>Transfers</b>	<b>100.00</b>	<b>3,231.29</b>	<b>2,623.92</b>	<b>30.00</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	100.00	3,231.29	2,623.92	30.00
<b>Refunds</b>	<b>50.04</b>	<b>721.75</b>	<b>788.96</b>	<b>317.10</b>
<b>Agency, trust, and investment</b>	<b>7,156.47</b>	<b>24,810.50</b>	<b>11,585.89</b>	<b>12,960.08</b>
Taxes and licenses for State . . . . .	2,300.00	7,103.94	4,203.14	4,200.00
Taxes for county . . . . .	3,435.07	14,690.10	3,985.62	4,786.85
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	1,062.00	2,796.86	3,084.83	3,322.73
All other . . . . .	359.40	219.60	312.40	650.50
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$84,437.32	\$145,017.26	\$102,906.53	\$125,124.09
Premiums . . . . .	—	636.00	—	—
Municipal indebtedness . . . . .	34,100.00	170,000.00	15,000.00	70,000.00
Transfers and refunds . . . . .	150.04	3,953.04	3,412.88	347.10
Agency, trust, and investment . . . . .	7,156.47	24,810.50	11,585.89	12,960.08
<b>Total receipts</b>	<b>\$125,843.83</b>	<b>\$344,416.80</b>	<b>\$132,905.30</b>	<b>\$208,431.27</b>
Balance on hand, including funds . . . . .	5,388.37	4,216.09	30,894.98	22,460.57
<b>GRAND TOTAL</b>	<b>\$131,232.20</b>	<b>\$348,632.89</b>	<b>\$163,800.28</b>	<b>\$230,891.84</b>

## Graded According to Population of 1935 — Continued.

PAYMENTS.	Cheshire POPULATION 1,660	Oak Bluffs POPULATION 1,657	Sudbury POPULATION 1,638	Pembroke POPULATION 1,621
<b>Maintenance</b>	<b>\$62,270.52</b>	<b>\$113,993.45</b>	<b>\$80,611.55</b>	<b>\$97,594.37</b>
<i>Departmental</i>	<i>61,215.42</i>	<i>112,916.19</i>	<i>79,971.42</i>	<i>94,077.43</i>
General government	3,753.15	10,778.69	5,856.01	7,268.48
Protection of persons and property	370.29	17,754.38	4,880.74	6,381.69
Health and sanitation	1,391.89	8,462.47	1,366.08	4,196.69
Highways	15,957.99	17,299.55	29,791.58	19,982.59
Charities	15,052.34	19,838.66	6,913.75	16,528.50
Soldiers' benefits	1,390.11	470.66	536.40	2,317.30
Schools	21,512.85	27,305.16	26,224.58	33,970.86
Libraries	317.95	1,276.60	1,241.61	732.26
Recreation	27.48	8,325.62	134.12	202.51
Pensions	—	—	—	—
Unclassified	1,441.37	1,404.40	3,226.55	2,496.55
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>37.00</i>	<i>3,178.84</i>
Electric light	—	—	—	—
Water	—	—	37.00	2,865.45
All other	—	—	—	308.39
<i>Cemeteries</i>	<i>1,055.10</i>	<i>1,077.26</i>	<i>552.15</i>	<i>343.10</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>50.98</i>	<i>—</i>
<b>Interest</b>	<b>1,015.98</b>	<b>5,403.39</b>	<b>2,663.59</b>	<b>10,775.87</b>
<i>Loans, general purposes</i>	<i>1,015.98</i>	<i>5,403.39</i>	<i>2,663.59</i>	<i>3,255.87</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>7,520.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>15,322.28</b>	<b>63,104.17</b>	<b>934.82</b>	<b>24,911.63</b>
<i>Departmental</i>	<i>15,322.28</i>	<i>63,104.17</i>	<i>934.82</i>	<i>24,850.81</i>
General government	—	—	—	262.07
Protection of persons and property	5,707.53	—	—	—
Health and sanitation	—	—	—	—
Highways	9,279.42	9,152.71	934.82	8,633.83
Charities	—	—	—	—
Schools	335.33	53,951.46	—	14,990.78
Libraries	—	—	—	—
Recreation	—	—	—	964.13
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>60.82</i>
<b>Municipal indebtedness</b>	<b>34,600.00</b>	<b>121,450.00</b>	<b>28,000.00</b>	<b>64,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,600.00</i>	<i>21,450.00</i>	<i>8,000.00</i>	<i>14,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>100,000.00</i>	<i>20,000.00</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>100.00</b>	<b>3,231.29</b>	<b>2,623.92</b>	<b>30.00</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>100.00</i>	<i>3,231.29</i>	<i>2,623.92</i>	<i>30.00</i>
<b>Refunds</b>	<b>50.04</b>	<b>721.75</b>	<b>788.96</b>	<b>317.10</b>
<b>Agency, trust, and investment</b>	<b>7,190.88</b>	<b>22,124.98</b>	<b>13,272.36</b>	<b>10,890.93</b>
<i>Taxes and licenses for State</i>	<i>2,300.00</i>	<i>7,103.94</i>	<i>4,203.14</i>	<i>4,200.00</i>
<i>Taxes for county</i>	<i>3,435.07</i>	<i>14,690.10</i>	<i>3,985.52</i>	<i>4,786.85</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,096.41</i>	<i>111.34</i>	<i>4,764.70</i>	<i>1,253.58</i>
<i>All other</i>	<i>359.40</i>	<i>219.60</i>	<i>319.00</i>	<i>650.50</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$63,286.50	\$119,396.84	\$83,275.14	\$108,370.24
Permanent debt (except from sinking funds)	4,600.00	21,450.00	8,000.00	14,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	15,322.28	63,104.17	934.82	24,911.63
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	100,000.00	20,000.00	50,000.00
Transfers (except to sinking funds) and refunds	150.04	3,953.04	3,412.88	347.10
Agency, trust, and investment	7,190.88	22,124.98	13,272.36	10,890.93
<b>Total payments</b>	<b>\$120,549.70</b>	<b>\$330,029.03</b>	<b>\$128,895.20</b>	<b>\$208,519.90</b>
Balance on hand, including funds	10,682.50	18,603.86	34,905.08	22,371.94
<b>GRAND TOTAL</b>	<b>\$131,232.20</b>	<b>\$348,632.89</b>	<b>\$163,800.28</b>	<b>\$230,891.84</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Plainville POPULATION 1,606	Shelburne POPULATION 1,606	Newbury POPULATION 1,576	Lincoln POPULATION 1,573
<b>REVENUE.</b>	<b>\$85,601.36</b>	<b>\$108,150.58</b>	<b>\$90,840.01</b>	<b>\$106,306.57</b>
<b>General</b>	<b>73,636.10</b>	<b>71,157.79</b>	<b>78,990.80</b>	<b>85,290.56</b>
<i>Taxes</i>	<i>61,233.17</i>	<i>56,157.97</i>	<i>63,178.69</i>	<i>76,057.80</i>
Property, poll, and income	58,171.77	55,326.00	62,369.23	75,766.67
Corporation, bank, etc.	3,061.40	831.97	809.46	291.13
<i>Licenses and permits</i>	<i>889.33</i>	<i>759.50</i>	<i>908.90</i>	<i>46.00</i>
<i>Fines and forfeits</i>	<i>412.00</i>	<i>485.00</i>	<i>857.16</i>	<i>427.25</i>
<i>Grants and gifts</i>	<i>11,101.60</i>	<i>13,751.72</i>	<i>14,046.05</i>	<i>8,759.51</i>
For expenses	9,501.60	11,351.72	12,146.05	7,927.48
For outlays	1,600.00	2,400.00	1,900.00	832.03
<i>All other</i>	—	3.60	—	—
<b>Commercial</b>	<b>11,965.26</b>	<b>36,992.79</b>	<b>11,849.21</b>	<b>21,016.01</b>
<i>Special assessments</i>	<i>39.00</i>	—	<i>223.29</i>	—
To meet expenses	39.00	—	223.29	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,671.47</i>	<i>4,131.66</i>	<i>2,877.55</i>	<i>1,798.20</i>
<i>Departmental</i>	<i>4,622.45</i>	<i>32,290.59</i>	<i>7,596.16</i>	<i>5,803.13</i>
General government	297.67	799.96	3.64	207.50
Protection of persons and property	56.16	25.42	91.37	—
Health and sanitation	—	—	106.60	541.40
Highways	906.02	4,243.80	1,392.51	2,871.00
Charities	2,877.36	3,958.76	5,453.29	884.67
Soldiers' benefits	130.00	—	158.00	120.00
Schools	201.29	23,249.89	377.63	523.73
Libraries	3.95	12.76	12.12	79.34
Recreation	—	—	—	480.00
Unclassified	150.00	—	—	95.49
<i>Public service enterprises</i>	<i>3,646.34</i>	—	—	<i>9,573.56</i>
Electric light	—	—	—	—
Water	3,646.34	—	—	9,573.56
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	<i>568.29</i>
<i>Interest</i>	<i>986.00</i>	<i>567.54</i>	<i>1,153.21</i>	<i>3,272.83</i>
On sinking funds	—	—	—	—
On trust and investment funds	23.82	111.11	—	1,804.23
All other	962.18	456.43	1,153.21	1,468.60
<b>NON-REVENUE.</b>	<b>\$30,339.70</b>	<b>\$36,032.32</b>	<b>\$83,969.58</b>	<b>\$88,526.81</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>8,050.00</b>	<b>10,498.04</b>	<b>3,825.00</b>
<i>Departmental</i>	—	<i>8,050.00</i>	<i>10,498.04</i>	<i>3,825.00</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>25,257.78</b>	<b>15,000.00</b>	<b>66,500.00</b>	<b>70,000.00</b>
<i>Loans, general purposes</i>	—	—	<i>6,500.00</i>	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>15,000.00</i>	<i>60,000.00</i>	<i>70,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>5,257.78</i>	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>102.32</b>	<b>117.45</b>	<b>—</b>	<b>692.57</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	102.32	117.45	—	692.57
<b>Refunds</b>	<b>29.49</b>	<b>412.36</b>	<b>91.53</b>	<b>193.38</b>
<b>Agency, trust, and investment</b>	<b>4,950.11</b>	<b>12,452.51</b>	<b>6,880.01</b>	<b>13,815.86</b>
<i>Taxes and licenses for State</i>	<i>2,600.00</i>	<i>4,317.03</i>	<i>3,300.00</i>	<i>4,800.00</i>
<i>Taxes for county</i>	<i>1,813.61</i>	<i>7,855.28</i>	<i>3,164.61</i>	<i>4,554.88</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	—	—	<i>3,983.38</i>
<i>All other</i>	<i>536.60</i>	<i>280.20</i>	<i>415.40</i>	<i>477.60</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$85,601.36	\$116,200.58	\$101,338.05	\$110,131.57
Premiums	—	—	—	—
Municipal indebtedness	25,257.78	15,000.00	66,500.00	70,000.00
Transfers and refunds	131.81	529.81	91.53	885.95
Agency, trust, and investment	4,950.11	12,452.51	6,880.01	13,815.86
<b>Total receipts</b>	<b>\$115,941.06</b>	<b>\$144,182.90</b>	<b>\$174,809.59</b>	<b>\$194,833.38</b>
Balance on hand, including funds	10,642.26	15,247.28	2,807.63	63,591.42
<b>GRAND TOTAL</b>	<b>\$126,583.32</b>	<b>\$159,430.18</b>	<b>\$177,617.22</b>	<b>\$258,424.80</b>



## Graded According to Population of 1935 — Continued.

PAYMENTS.	Plainville POPULATION 1,606	Shelburne POPULATION 1,603	Newbury POPULATION 1,576	Lincoln POPULATION 1,573
<b>Maintenance</b> . . . . .	<b>\$71,276.65</b>	<b>\$95,683.79</b>	<b>\$82,130.77</b>	<b>\$99,382.19</b>
<i>Departmental</i> . . . . .	<i>68,049.14</i>	<i>95,160.51</i>	<i>82,080.26</i>	<i>85,597.66</i>
General government . . . . .	3,513.15	5,331.31	3,784.01	6,209.12
Protection of persons and property . . . . .	4,806.43	2,302.20	5,516.47	5,030.91
Health and sanitation . . . . .	971.22	2,079.94	2,492.48	3,022.02
Highways . . . . .	19,364.95	24,654.44	23,330.65	21,718.15
Charities . . . . .	8,808.67	8,149.99	13,346.37	6,360.77
Soldiers' benefits . . . . .	668.14	—	1,425.84	180.00
Schools . . . . .	26,799.93	50,382.49	27,639.22	38,292.52
Libraries . . . . .	549.91	1,207.28	642.37	1,646.71
Recreation . . . . .	327.11	639.81	237.75	1,767.12
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	2,239.63	713.05	3,635.10	1,370.34
<i>Public service enterprises</i> . . . . .	<i>3,227.51</i>	<i>—</i>	<i>—</i>	<i>12,461.56</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	3,227.51	—	—	12,461.56
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>223.28</i>	<i>50.51</i>	<i>1,312.97</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>10.00</i>
<b>Interest</b> . . . . .	<b>538.64</b>	<b>516.55</b>	<b>592.60</b>	<b>100.10</b>
<i>Loans, general purposes</i> . . . . .	<i>342.64</i>	<i>516.55</i>	<i>592.60</i>	<i>100.10</i>
<i>Loans, public service enterprises</i> . . . . .	<i>196.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>2,742.48</b>	<b>14,600.72</b>	<b>11,100.28</b>	<b>8,856.14</b>
<i>Departmental</i> . . . . .	<i>2,742.48</i>	<i>14,600.72</i>	<i>11,100.28</i>	<i>8,856.14</i>
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	39.18	—	—	—
Health and sanitation . . . . .	87.46	—	35.00	—
Highways . . . . .	2,360.70	13,332.70	11,065.28	8,007.74
Charities . . . . .	—	—	—	—
Schools . . . . .	—	1,268.02	—	461.00
Libraries . . . . .	—	—	—	—
Recreation . . . . .	255.14	—	—	387.40
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b> . . . . .	<b>30,208.30</b>	<b>17,000.00</b>	<b>70,000.00</b>	<b>65,000.00</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>5,000.00</i>	<i>2,000.00</i>	<i>1,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>20,000.00</i>	<i>15,000.00</i>	<i>69,000.00</i>	<i>65,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>5,208.30</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>102.32</b>	<b>117.45</b>	<b>—</b>	<b>692.57</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>102.32</i>	<i>117.45</i>	<i>—</i>	<i>692.57</i>
<b>Refunds</b> . . . . .	<b>29.49</b>	<b>412.36</b>	<b>91.53</b>	<b>193.38</b>
<b>Agency, trust, and investment</b> . . . . .	<b>4,947.11</b>	<b>12,452.51</b>	<b>6,886.61</b>	<b>13,734.83</b>
<i>Taxes and licenses for State</i> . . . . .	<i>2,600.00</i>	<i>4,317.03</i>	<i>3,300.00</i>	<i>4,800.00</i>
<i>Taxes for county</i> . . . . .	<i>1,813.51</i>	<i>7,855.28</i>	<i>3,164.61</i>	<i>4,654.88</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,877.75</i>
<i>All other</i> . . . . .	<i>533.60</i>	<i>280.20</i>	<i>422.00</i>	<i>502.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$71,815.29	\$96,200.34	\$82,723.37	\$99,482.29
Permanent debt (except from sinking funds) . . . . .	5,000.00	2,000.00	1,000.00	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	2,742.48	14,600.72	11,100.28	8,856.14
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	25,208.30	15,000.00	69,000.00	65,000.00
Transfers (except to sinking funds) and . . . . .	—	—	—	—
Refunds . . . . .	131.81	529.81	91.53	885.05
Agency, trust, and investment . . . . .	4,947.11	12,452.51	6,886.61	13,734.83
<b>Total payments</b> . . . . .	<b>\$109,844.99</b>	<b>\$140,783.38</b>	<b>\$170,891.79</b>	<b>\$187,959.21</b>
Balance on hand, including funds . . . . .	16,738.33	18,646.80	6,815.43	70,465.59
<b>GRAND TOTAL</b> . . . . .	<b>\$126,583.32</b>	<b>\$159,430.18</b>	<b>\$177,617.22</b>	<b>\$258,424.80</b>

TABLE I. — *Summary of Financial Transactions.* Town

RECEIPTS.	Carver POPULATION 1,559	Sterling POPULATION 1,556	Colrain POPULATION 1,554	Buckland POPULATION 1,540
<b>REVENUE.</b>	<b>\$101,365.57</b>	<b>\$140,679.99</b>	<b>\$85,399.13</b>	<b>\$82,725.59</b>
<b>General</b>	<b>91,814.85</b>	<b>97,704.38</b>	<b>75,272.64</b>	<b>71,525.63</b>
Taxes . . . . .	73,674.11	74,188.54	46,446.67	68,417.18
Property, poll, and income	68,732.73	73,653.31	44,353.00	55,918.28
Corporation, bank, etc.	4,941.38	535.23	2,093.67	2,498.90
Licenses and permits	138.25	1,016.75	965.50	227.00
Fines and forfeits	109.29	357.60	125.00	80.00
Grants and gifts	17,893.20	22,141.49	27,735.47	12,801.45
For expenses	14,543.20	18,491.49	23,535.47	10,551.45
For outlays	3,350.00	3,650.00	4,200.00	2,250.00
All other	—	—	—	—
<b>Commercial</b>	<b>9,550.72</b>	<b>42,975.61</b>	<b>10,126.49</b>	<b>11,199.96</b>
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	2,869.23	3,588.62	2,237.13	1,871.05
Departmental	5,478.65	8,808.76	6,818.78	8,725.92
General government	133.44	360.50	44.40	311.67
Protection of persons and property	91.05	45.78	73.08	26.01
Health and sanitation	773.40	63.50	—	—
Highways	—	3,878.28	3,717.00	2,972.00
Charities	3,498.13	4,038.90	2,192.28	3,085.25
Soldiers' benefits	120.00	240.00	5.00	—
Schools	814.34	154.80	787.02	2,328.69
Libraries	9.82	27.00	—	2.30
Recreation	—	—	—	—
Unclassified	38.47	—	—	—
Public service enterprises	—	25,598.72	—	—
Electric light	—	23,791.54	—	—
Water	—	1,807.18	—	—
All other	—	—	—	—
Cemeteries	613.84	1,466.40	—	—
Interest	589.00	3,513.11	1,070.58	602.99
On sinking funds	—	—	—	—
On trust and investment funds	74.80	1,484.69	646.48	188.56
All other	514.20	2,028.42	424.10	414.43
<b>NON-REVENUE.</b>	<b>\$39,034.45</b>	<b>\$109,952.95</b>	<b>\$33,760.55</b>	<b>\$32,242.41</b>
<b>Offsets to outlays</b>	<b>5,031.54</b>	<b>17,957.26</b>	<b>10,550.00</b>	<b>4,400.00</b>
Departmental	5,031.54	17,957.26	10,550.00	4,400.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>20,000.00</b>	<b>71,806.08</b>	<b>15,000.00</b>	<b>15,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	11,700.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	20,000.00	60,000.00	15,000.00	15,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	106.08	—	—
<b>Transfers</b>	<b>140.56</b>	<b>2,084.76</b>	<b>427.91</b>	<b>174.00</b>
From sinking funds	—	—	—	—
All other	140.56	2,084.76	427.91	174.00
<b>Refunds</b>	<b>178.54</b>	<b>663.38</b>	<b>222.30</b>	<b>95.59</b>
<b>Agency, trust, and investment</b>	<b>13,683.81</b>	<b>17,441.47</b>	<b>7,560.34</b>	<b>12,572.82</b>
Taxes and licenses for State	4,500.00	3,000.00	2,400.00	4,305.74
Taxes for county	5,128.76	3,231.00	4,384.34	7,855.28
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	3,448.35	10,644.07	—	24.00
All other	606.70	566.40	776.00	387.80
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$106,397.11	\$158,637.25	\$95,949.13	\$87,125.59
Premiums	—	106.08	—	—
Municipal indebtedness	20,000.00	71,700.00	15,000.00	15,000.00
Transfers and refunds	319.10	2,748.14	650.21	269.59
Agency, trust, and investment	13,683.81	17,441.47	7,560.34	12,572.82
<b>Total receipts</b>	<b>\$140,400.02</b>	<b>\$250,632.94</b>	<b>\$119,159.68</b>	<b>\$114,968.00</b>
Balance on hand, including funds	27,342.24	85,345.09	21,515.17	18,144.96
<b>GRAND TOTAL</b>	<b>\$167,742.26</b>	<b>\$335,978.03</b>	<b>\$140,674.85</b>	<b>\$133,112.96</b>

graded According to Population of 1935 — Continued.

PAYMENTS.	Carver POPULATION 1,559	Sterling POPULATION 1,556	Colrain POPULATION 1,554	Buckland POPULATION 1,540
<b>Maintenance</b>	<b>\$84,631.70</b>	<b>\$111,893.34</b>	<b>\$73,919.89</b>	<b>\$74,412.34</b>
<i>Departmental</i>	<i>82,932.21</i>	<i>91,879.60</i>	<i>73,819.89</i>	<i>74,412.34</i>
General government	6,010.29	6,231.95	2,923.56	3,209.66
Protection of persons and property	5,326.03	4,997.99	678.37	1,953.21
Health and sanitation	2,579.18	2,862.49	2,301.88	1,528.25
Highways	19,951.27	28,069.94	23,699.99	22,659.20
Charities	14,518.64	12,518.11	8,911.35	11,668.29
Soldiers' benefits	547.75	902.82	835.63	432.00
Schools	31,939.13	33,227.34	32,462.09	30,422.06
Libraries	407.37	1,348.43	698.05	1,072.66
Recreation	716.89	29.85	47.88	537.91
Pensions	—	—	—	—
Unclassified	935.66	2,190.68	1,261.09	929.10
<i>Public service enterprises</i>	<i>—</i>	<i>17,938.09</i>	<i>—</i>	<i>—</i>
Electric light	—	17,010.15	—	—
Water	—	927.94	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,699.49</i>	<i>2,075.65</i>	<i>100.00</i>	<i>—</i>
Administration of trust funds	—	—	—	—
<b>Interest</b>	<b>351.66</b>	<b>3,522.36</b>	<b>51.28</b>	<b>126.25</b>
<i>Loans, general purposes</i>	<i>351.66</i>	<i>2,262.36</i>	<i>51.28</i>	<i>126.25</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,260.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>15,166.86</b>	<b>130,544.06</b>	<b>24,432.10</b>	<b>14,275.06</b>
<i>Departmental</i>	<i>15,166.86</i>	<i>79,681.50</i>	<i>24,432.10</i>	<i>14,275.06</i>
General government	3,343.10	—	—	—
Protection of persons and property	1,223.75	—	—	25.00
Health and sanitation	—	—	—	—
Highways	10,526.21	23,176.12	24,432.10	14,250.06
Charities	—	—	—	—
Schools	73.80	56,505.38	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>50,593.11</i>	<i>—</i>	<i>—</i>
Electric light	—	3,643.83	—	—
Water	—	46,949.28	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>269.45</i>	<i>—</i>	<i>—</i>
<b>Municipal Indebtedness</b>	<b>22,000.00</b>	<b>50,700.00</b>	<b>15,000.00</b>	<b>17,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>10,700.00</i>	<i>—</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>40,000.00</i>	<i>15,000.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>140.56</b>	<b>2,084.76</b>	<b>427.91</b>	<b>174.00</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>140.56</i>	<i>2,084.76</i>	<i>427.91</i>	<i>174.00</i>
<b>Refunds</b>	<b>178.54</b>	<b>663.38</b>	<b>222.30</b>	<b>95.59</b>
<b>Agency, trust, and investment</b>	<b>13,461.30</b>	<b>17,328.06</b>	<b>7,775.31</b>	<b>12,587.38</b>
<i>Taxes and licenses for State</i>	<i>4,500.00</i>	<i>3,000.00</i>	<i>2,400.00</i>	<i>4,305.74</i>
<i>Taxes for county</i>	<i>5,128.76</i>	<i>3,231.00</i>	<i>4,384.34</i>	<i>7,855.28</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,252.59</i>	<i>10,530.66</i>	<i>218.57</i>	<i>38.56</i>
<i>All other</i>	<i>579.95</i>	<i>566.40</i>	<i>772.40</i>	<i>387.80</i>
<b>RECAPITULATION.</b>				
<b>Maintenance and interest</b>	<b>\$84,983.36</b>	<b>\$115,415.70</b>	<b>\$73,971.17</b>	<b>\$74,538.59</b>
<b>Permanent debt (except from sinking funds)</b>	<b>2,000.00</b>	<b>10,700.00</b>	<b>—</b>	<b>2,000.00</b>
<b>Sinking fund requirements from revenue</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Outlays</b>	<b>15,166.86</b>	<b>130,544.06</b>	<b>24,432.10</b>	<b>14,275.06</b>
<b>Permanent debt from sinking funds</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Bonds refunded, current year</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Temporary loans</b>	<b>20,000.00</b>	<b>40,000.00</b>	<b>15,000.00</b>	<b>15,000.00</b>
<b>Transfers (except to sinking funds) and refunds</b>	<b>319.10</b>	<b>2,748.14</b>	<b>650.21</b>	<b>269.59</b>
<b>Agency, trust, and investment</b>	<b>13,461.30</b>	<b>17,328.06</b>	<b>7,775.31</b>	<b>12,587.38</b>
<b>Total payments</b>	<b>\$135,930.62</b>	<b>\$316,735.96</b>	<b>\$121,828.79</b>	<b>\$118,670.62</b>
<b>Balance on hand, including funds</b>	<b>31,811.64</b>	<b>19,242.07</b>	<b>18,846.06</b>	<b>14,442.34</b>
<b>GRAND TOTAL</b>	<b>\$167,742.26</b>	<b>\$335,978.03</b>	<b>\$140,674.85</b>	<b>\$133,112.96</b>

TABLE I. — Summary of Financial Transactions. Town

RECEIPTS.	Southwick POPULATION 1,540	Littleton POPULATION 1,530	Sandwich POPULATION 1,516	Rowley POPULATION 1,495
<b>REVENUE.</b>	<b>\$131,418.42</b>	<b>\$116,608.91</b>	<b>\$93,555.36</b>	<b>\$83,204.03</b>
<b>General</b>	<b>109,607.52</b>	<b>66,138.18</b>	<b>84,674.25</b>	<b>56,988.16</b>
<i>Taxes</i>	<i>83,764.14</i>	<i>53,752.45</i>	<i>66,897.49</i>	<i>43,277.48</i>
Property, poll, and income	82,248.15	51,702.62	66,368.03	43,102.53
Corporation, bank, etc.	1,515.99	2,049.83	529.46	174.95
<i>Licenses and permits</i>	<i>3,409.00</i>	<i>139.50</i>	<i>1,260.00</i>	<i>204.50</i>
<i>Fines and forfeits</i>	<i>1,795.60</i>	<i>664.05</i>	<i>899.38</i>	<i>1,974.00</i>
<i>Grants and gifts</i>	<i>20,638.78</i>	<i>11,582.18</i>	<i>15,617.88</i>	<i>11,532.18</i>
For expenses	18,138.78	9,482.18	12,267.38	9,982.18
For outlays	2,500.00	2,100.00	3,350.00	1,550.00
All other	—	—	—	—
<b>Commercial</b>	<b>21,810.90</b>	<b>50,470.73</b>	<b>8,881.11</b>	<b>26,215.87</b>
<i>Special assessments</i>	—	—	44.83	155.62
To meet expenses	—	—	44.83	155.62
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,579.85</i>	<i>4,542.25</i>	<i>2,155.94</i>	<i>2,513.75</i>
<i>Departmental</i>	<i>8,618.70</i>	<i>4,040.01</i>	<i>3,354.84</i>	<i>5,244.66</i>
General government	11.81	364.30	24.50	70.80
Protection of persons and property	13.38	44.42	128.33	144.84
Health and sanitation	—	208.97	—	260.71
Highways	2,941.79	3,569.96	790.90	9.36
Charities	5,200.56	139.17	1,844.98	4,272.13
Soldiers' benefits	240.00	—	—	454.00
Schools	197.05	154.00	520.88	—
Libraries	14.11	80.05	45.25	30.72
Recreation	—	—	—	—
Unclassified	—	179.14	—	2.00
<i>Public service enterprises</i>	<i>4,725.07</i>	<i>36,279.50</i>	—	<i>17,037.05</i>
Electric light	—	27,904.64	—	17,037.05
Water	4,725.07	8,374.86	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>802.25</i>	<i>985.12</i>	<i>73.00</i>	<i>245.36</i>
<i>Interest</i>	<i>5,085.03</i>	<i>4,023.85</i>	<i>3,252.50</i>	<i>1,019.53</i>
On sinking funds	—	—	—	—
On trust and investment funds	656.00	3,083.92	1,899.39	52.38
All other	4,429.03	939.93	1,353.11	967.15
<b>NON-REVENUE.</b>	<b>\$111,252.88</b>	<b>\$63,943.12</b>	<b>\$55,431.96</b>	<b>\$37,815.82</b>
<b>Offsets to outlays</b>	<b>9,799.99</b>	<b>5,053.25</b>	—	<b>318.60</b>
<i>Departmental</i>	<i>9,799.99</i>	<i>4,825.00</i>	—	—
<i>Public service enterprises</i>	—	<i>238.25</i>	—	<i>318.60</i>
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>92,271.83</b>	<b>19,500.00</b>	<b>40,000.00</b>	<b>30,000.00</b>
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	<i>22,271.83</i>	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>19,500.00</i>	<i>40,000.00</i>	<i>30,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>696.36</b>	<b>1,493.50</b>	<b>1,890.10</b>	<b>1,796.23</b>
<i>From sinking funds</i>	—	—	—	—
All other	696.36	1,493.50	1,890.10	1,796.23
<b>Refunds</b>	<b>84.51</b>	<b>400.97</b>	<b>154.93</b>	<b>2.00</b>
<b>Agency, trust, and investment</b>	<b>8,400.19</b>	<b>37,495.40</b>	<b>13,386.93</b>	<b>5,698.99</b>
<i>Taxes and licenses for State</i>	<i>3,200.81</i>	<i>4,300.00</i>	<i>3,900.00</i>	<i>2,300.00</i>
<i>Taxes for county</i>	<i>3,293.35</i>	<i>4,080.42</i>	<i>6,658.09</i>	<i>2,205.63</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,451.23</i>	<i>28,547.75</i>	<i>2,565.44</i>	<i>896.16</i>
All other	454.80	567.23	263.40	297.20
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$141,218.41	\$121,662.16	\$93,555.36	\$83,522.63
Premiums	—	—	—	—
Municipal indebtedness	92,271.83	19,500.00	40,000.00	30,000.00
Transfers and refunds	780.87	1,894.47	2,045.03	1,798.23
Agency, trust, and investment	8,400.19	37,495.40	13,386.93	5,698.99
<b>Total receipts</b>	<b>\$242,671.30</b>	<b>\$180,552.03</b>	<b>\$148,987.32</b>	<b>\$121,019.85</b>
Balance on hand, including funds	57,558.92	25,287.54	13,241.00	13,413.55
<b>GRAND TOTAL</b>	<b>\$300,230.22</b>	<b>\$205,839.57</b>	<b>\$162,228.32</b>	<b>\$134,433.40</b>

<sup>1</sup> Includes \$7.89 from administration of trust funds.



## Graded According to Population of 1935 — Continued.

PAYMENTS.	Southwick POPULATION 1,540	Littleton POPULATION 1,530	Sandwich POPULATION 1,516	Rowley POPULATION 1,495
<b>Maintenance</b> . . . . .	<b>\$93,558.18</b>	<b>\$97,370.44</b>	<b>\$82,294.09</b>	<b>\$72,603.25</b>
<i>Departmental</i> . . . . .	<i>89,770.33</i>	<i>70,505.65</i>	<i>82,153.44</i>	<i>59,155.08</i>
General government . . . . .	6,378.59	4,889.98	7,053.42	3,219.78
Protection of persons and property . . . . .	4,493.70	5,606.14	4,545.17	3,555.67
Health and sanitation . . . . .	2,111.85	2,483.95	2,842.88	1,307.24
Highways . . . . .	18,418.03	21,320.41	21,986.62	13,297.74
Charities . . . . .	19,244.06	4,461.59	11,155.84	12,772.79
Soldiers' benefits . . . . .	1,006.63	—	30.00	1,178.45
Schools . . . . .	34,467.94	27,298.09	30,220.52	22,032.41
Libraries . . . . .	564.61	2,242.31	2,694.95	598.01
Recreation . . . . .	279.17	505.32	350.92	49.89
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	2,805.75	1,697.86	1,273.12	1,143.10
<i>Public service enterprises</i> . . . . .	<i>2,580.43</i>	<i>26,060.34</i>	<i>—</i>	<i>12,145.87</i>
Electric light . . . . .	—	23,202.75	—	12,145.87
Water . . . . .	2,580.43	2,857.59	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>1,161.42</i>	<i>779.18</i>	<i>140.65</i>	<i>1,302.30</i>
Administration of trust funds . . . . .	46.00	25.27	—	—
<b>Interest</b> . . . . .	<b>6,972.01</b>	<b>1,360.53</b>	<b>1,775.97</b>	<b>658.50</b>
<i>Loans, general purposes</i> . . . . .	<i>3,979.01</i>	<i>740.53</i>	<i>1,775.97</i>	<i>570.50</i>
<i>Loans, public service enterprises</i> . . . . .	<i>2,993.00</i>	<i>620.00</i>	<i>—</i>	<i>88.00</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>21,372.83</b>	<b>14,870.25</b>	<b>1,257.97</b>	<b>7,836.23</b>
<i>Departmental</i> . . . . .	<i>19,707.83</i>	<i>9,608.90</i>	<i>1,257.97</i>	<i>3,029.38</i>
General government . . . . .	130.00	—	—	72.50
Protection of persons and property . . . . .	513.78	—	160.00	771.66
Health and sanitation . . . . .	57.05	100.00	—	—
Highways . . . . .	14,595.80	8,699.51	349.90	689.22
Charities . . . . .	—	—	—	—
Schools . . . . .	3,200.00	809.39	484.37	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	215.50	—
Unclassified . . . . .	1,211.20	—	48.20	1,496.00
<i>Public service enterprises</i> . . . . .	<i>1,209.39</i>	<i>5,002.62</i>	<i>—</i>	<i>4,806.85</i>
Electric light . . . . .	—	1,503.43	—	4,806.85
Water . . . . .	1,209.39	3,499.19	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>455.61</i>	<i>258.73</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b> . . . . .	<b>141,651.88</b>	<b>24,000.00</b>	<b>45,500.00</b>	<b>31,000.00</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>129,380.05</i>	<i>4,500.00</i>	<i>5,500.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i> . . . . .	<i>22,271.83</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>90,000.00</i>	<i>19,500.00</i>	<i>40,000.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>696.36</b>	<b>1,493.50</b>	<b>1,890.10</b>	<b>1,796.23</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>696.36</i>	<i>1,493.50</i>	<i>1,890.10</i>	<i>1,796.23</i>
<b>Refunds</b> . . . . .	<b>84.51</b>	<b>400.97</b>	<b>154.93</b>	<b>2.00</b>
<b>Agency, trust, and investment</b> . . . . .	<b>8,379.53</b>	<b>37,565.95</b>	<b>13,396.22</b>	<b>5,731.73</b>
<i>Taxes and licenses for State</i> . . . . .	<i>3,200.81</i>	<i>4,300.00</i>	<i>3,900.00</i>	<i>2,300.00</i>
<i>Taxes for county</i> . . . . .	<i>3,203.35</i>	<i>4,080.42</i>	<i>6,658.09</i>	<i>2,205.63</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>1,430.57</i>	<i>28,618.80</i>	<i>2,574.73</i>	<i>928.90</i>
<i>All other</i> . . . . .	<i>454.80</i>	<i>567.23</i>	<i>263.40</i>	<i>297.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$100,530.19	\$98,730.97	\$84,070.06	\$73,261.75
Permanent debt (except from sinking funds) . . . . .	29,380.05	4,500.00	5,500.00	1,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	21,372.83	14,870.25	1,257.97	7,836.23
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	22,271.83	—	—	—
Temporary loans . . . . .	90,000.00	19,500.00	40,000.00	30,000.00
Transfers (except to sinking funds) and refunds . . . . .	780.87	1,894.47	2,045.03	1,798.23
Agency, trust, and investment . . . . .	8,379.53	37,565.95	13,396.22	5,731.73
<b>Total payments</b> . . . . .	<b>\$272,715.30</b>	<b>\$177,061.64</b>	<b>\$146,269.28</b>	<b>\$119,627.94</b>
Balance on hand, including funds . . . . .	27,514.92	28,777.93	15,959.04	14,805.46
<b>GRAND TOTAL</b> . . . . .	<b>\$300,230.22</b>	<b>\$205,839.57</b>	<b>\$162,228.32</b>	<b>\$134,433.40</b>

\*Includes \$1,800 paid from proceeds of sale of electric light plant.

TABLE I. — Summary of Financial Transactions. Town

RECEIPTS.	Essex POPULATION 1,486	West Newbury POPULATION 1,475	Lakeville POPULATION 1,443	Orleans POPULATION 1,425
<b>REVENUE.</b>	<b>\$83,570.90</b>	<b>\$77,252.12</b>	<b>\$58,958.47</b>	<b>\$111,943.79</b>
<b>General</b>	<b>66,759.86</b>	<b>63,136.85</b>	<b>51,990.39</b>	<b>94,927.01</b>
Taxes . . . . .	58,839.85	50,118.76	36,937.37	91,959.63
Property, poll, and income	58,382.67	49,691.13	36,755.49	91,546.75
Corporation, bank, etc.	457.18	427.63	181.88	412.88
Licenses and permits	1,392.50	110.50	58.00	1,174.00
Fines and forfeits . . . . .	276.90	100.00	55.00	7.50
Grants and gifts . . . . .	6,248.31	12,807.59	14,940.02	1,785.88
For expenses . . . . .	5,728.29	10,794.71	12,840.02	884.51
For outlays . . . . .	520.02	2,012.88	2,100.00	901.37
All other . . . . .	2.30	—	—	—
<b>Commercial</b>	<b>16,811.04</b>	<b>14,115.27</b>	<b>6,968.08</b>	<b>17,016.78</b>
Special assessments . . . . .	—	—	92.96	110.09
To meet expenses . . . . .	—	—	92.96	110.09
To meet outlays . . . . .	—	—	—	—
Privileges . . . . .	2,223.55	1,692.14	2,708.88	3,876.24
Departmental . . . . .	7,899.85	10,911.04	3,741.34	10,837.59
General government . . . . .	231.45	76.17	—	884.65
Protection of persons and property	76.22	28.92	77.98	321.16
Health and sanitation . . . . .	16.43	—	843.25	775.76
Highways . . . . .	3,018.73	1,600.00	—	47.10
Charities . . . . .	4,025.27	7,802.75	2,343.42	4,118.35
Soldiers' benefits . . . . .	304.00	544.00	—	260.00
Schools . . . . .	36.00	840.80	466.98	4,330.89
Libraries . . . . .	59.95	18.40	9.71	99.68
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	131.80	—	—	—
Public service enterprises	3,875.51	—	—	8.35
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	3,875.51	—	—	8.35
Cemeteries . . . . .	516.50	—	—	—
Interest . . . . .	2,295.63	1,512.00	424.90	2,184.51
On sinking funds . . . . .	—	—	—	—
On trust and investment funds	1,131.99	367.88	6.25	485.89
All other . . . . .	1,163.64	1,144.21	418.65	698.62
<b>NON-REVENUE.</b>	<b>\$53,873.94</b>	<b>\$70,555.19</b>	<b>\$17,985.56</b>	<b>\$55,722.26</b>
<b>Offsets to outlays</b>	<b>290.00</b>	<b>9,395.56</b>	<b>1,249.80</b>	<b>90.00</b>
Departmental . . . . .	—	9,395.56	1,249.80	90.00
Public service enterprises	290.00	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>36,000.00</b>	<b>54,400.00</b>	<b>10,000.00</b>	<b>30,000.00</b>
Loans, general purposes . . . . .	12,000.00	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans)	24,000.00	54,400.00	10,000.00	30,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums . . . . .	—	—	—	—
<b>Transfers</b>	<b>1,091.61</b>	<b>44.00</b>	<b>—</b>	<b>970.90</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	1,091.61	44.00	—	970.90
<b>Refunds</b>	<b>2,074.58</b>	<b>84.51</b>	<b>82.99</b>	<b>297.93</b>
<b>Agency, trust, and investment</b>	<b>14,417.75</b>	<b>6,631.12</b>	<b>6,652.77</b>	<b>14,988.43</b>
Taxes and licenses for State . . . . .	3,003.67	2,300.00	2,300.00	5,203.60
Taxes for county . . . . .	2,876.91	2,205.63	2,621.37	8,877.44
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	8,286.97	1,812.29	1,144.60	561.19
All other . . . . .	250.20	513.20	566.80	346.20
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$83,860.90	\$86,647.68	\$60,208.27	\$121,018.79
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	36,000.00	54,400.00	10,000.00	30,000.00
Transfers and refunds . . . . .	3,166.19	128.51	82.99	1,268.83
Agency, trust, and investment . . . . .	14,417.75	6,631.12	6,652.77	14,988.43
<b>Total receipts</b>	<b>\$137,444.84</b>	<b>\$147,807.31</b>	<b>\$76,944.03</b>	<b>\$167,276.05</b>
Balance on hand, including funds . . . . .	13,872.60	18,454.72	8,372.07	17,544.51
<b>GRAND TOTAL</b>	<b>\$151,317.44</b>	<b>\$166,262.03</b>	<b>\$85,316.10</b>	<b>\$184,820.56</b>

## graded According to Population of 1935 — Continued.

PAYMENTS.	Essex POPULATION 1,486	West Newbury POPULATION 1,475	Lakeville POPULATION 1,443	Orleans POPULATION 1,425
<b>Maintenance</b>	<b>\$74,905.96</b>	<b>\$71,449.91</b>	<b>\$55,530.19</b>	<b>\$82,318.18</b>
<i>Departmental</i>	<i>71,227.84</i>	<i>71,449.91</i>	<i>55,530.19</i>	<i>81,862.86</i>
General government	6,905.53	3,817.42	2,350.40	10,053.36
Protection of persons and property	4,792.28	3,541.09	3,105.06	6,191.33
Health and sanitation	2,337.80	1,596.41	1,459.41	4,121.50
Highways	17,739.49	19,064.57	11,032.21	11,250.89
Charities	10,092.84	15,543.49	9,708.90	11,842.75
Soldiers' benefits	3,379.85	2,049.06	863.15	914.49
Schools	22,075.54	23,076.75	25,752.64	32,447.75
Libraries	1,144.56	768.13	800.00	1,277.89
Recreation	169.46	49.68	33.34	1,868.35
Pensions	—	—	—	—
Unclassified	2,590.49	1,943.31	425.08	1,894.55
<i>Public service enterprises</i>	<i>1,217.79</i>	<i>—</i>	<i>—</i>	<i>211.31</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	1,217.79	—	—	211.31
<i>Cemeteries</i>	<i>1,551.53</i>	<i>—</i>	<i>—</i>	<i>244.01</i>
<i>Administration of trust funds</i>	<i>8.75</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>1,062.53</b>	<b>418.47</b>	<b>50.00</b>	<b>141.67</b>
<i>Loans, general purposes</i>	<i>1,062.53</i>	<i>418.47</i>	<i>50.00</i>	<i>141.67</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>17,499.21</b>	<b>16,628.35</b>	<b>1,949.20</b>	<b>24,743.01</b>
<i>Departmental</i>	<i>17,499.21</i>	<i>16,628.35</i>	<i>1,949.20</i>	<i>24,743.01</i>
General government	1,032.31	—	—	215.27
Protection of persons and property	3,300.00	685.97	—	1,591.75
Health and sanitation	—	—	—	—
Highways	279.09	15,300.66	1,792.25	21,944.15
Charities	—	—	—	—
Schools	12,887.81	553.20	—	606.81
Libraries	—	—	156.95	229.83
Recreation	—	88.52	—	155.20
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>28,000.00</b>	<b>51,000.00</b>	<b>10,000.00</b>	<b>45,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,000.00</i>	<i>2,600.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>24,000.00</i>	<i>48,400.00</i>	<i>10,000.00</i>	<i>45,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>1,091.61</b>	<b>44.00</b>	<b>—</b>	<b>970.90</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,091.61</i>	<i>44.00</i>	<i>—</i>	<i>970.90</i>
<b>Refunds</b>	<b>2,074.58</b>	<b>84.51</b>	<b>82.99</b>	<b>297.93</b>
<b>Agency, trust, and investment</b>	<b>16,617.00</b>	<b>6,159.67</b>	<b>6,657.22</b>	<b>14,769.40</b>
<i>Taxes and licenses for State</i>	<i>3,003.67</i>	<i>2,300.00</i>	<i>2,300.00</i>	<i>5,203.60</i>
<i>Taxes for county</i>	<i>2,876.91</i>	<i>2,206.63</i>	<i>2,621.37</i>	<i>8,877.44</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>10,489.22</i>	<i>1,339.04</i>	<i>1,150.85</i>	<i>342.16</i>
<i>All other</i>	<i>247.20</i>	<i>315.00</i>	<i>585.00</i>	<i>346.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$75,068.49	\$71,868.38	\$55,580.19	\$82,459.85
Permanent debt (except from sinking funds)	4,000.00	2,600.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	17,499.21	16,628.35	1,949.20	24,743.01
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	24,000.00	48,400.00	10,000.00	45,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds	3,166.19	128.51	82.99	1,268.83
Agency, trust, and investment	16,617.00	6,159.67	6,657.22	14,769.40
<b>Total payments</b>	<b>\$140,350.89</b>	<b>\$145,784.91</b>	<b>\$74,269.60</b>	<b>\$168,241.09</b>
Balance on hand, including funds	10,966.55	20,477.12	11,046.50	16,579.47
<b>GRAND TOTAL</b>	<b>\$151,317.44</b>	<b>\$166,262.03</b>	<b>\$85,316.10</b>	<b>\$184,820.56</b>

TABLE I. — Summary of Financial Transactions. Town

RECEIPTS.	Edgartown POPULATION 1,399	Chester POPULATION 1,362	Boylston POPULATION 1,361	Huntington POPULATION 1,345
<b>REVENUE.</b>	<b>\$110,010.35</b>	<b>\$110,961.04</b>	<b>\$85,257.51</b>	<b>\$71,242.53</b>
<b>General</b>	<b>100,619.86</b>	<b>79,064.25</b>	<b>62,313.19</b>	<b>62,423.99</b>
Taxes . . . . .	80,453.77	54,688.57	44,626.89	45,358.47
Property, poll, and income	79,934.46	53,068.55	44,589.41	44,869.84
Corporation, bank, etc.	519.31	1,620.02	37.48	488.63
Licenses and permits	1,507.50	1,480.98	131.00	1,918.83
Fines and forfeits	250.65	479.00	—	491.60
Grants and gifts	18,407.94	22,409.70	17,555.30	14,590.48
For expenses	333.47	19,009.70	15,555.30	12,540.48
For outlays	18,074.47	3,400.00	2,000.00	2,050.00
All other	—	6.00	—	64.61
<b>Commercial</b>	<b>9,390.49</b>	<b>31,896.79</b>	<b>22,944.32</b>	<b>8,818.54</b>
Special assessments	—	—	62.08	—
To meet expenses	—	—	62.08	—
To meet outlays	—	—	—	—
Privileges	3,487.52	1,693.00	1,338.44	2,018.08
Departmental	3,814.51	5,782.43	6,821.84	4,558.57
General government	47.45	53.50	84.46	70.30
Protection of persons and property	—	45.72	12.40	35.47
Health and sanitation	—	—	227.14	—
Highways	—	—	5,307.05	—
Charities	3,425.49	1,505.02	1,186.64	1,534.28
Soldiers' benefits	—	301.00	—	—
Schools	70.00	3,849.99	1.60	2,912.94
Libraries	240.46	27.20	.35	5.58
Recreation	—	—	—	—
Unclassified	31.11	—	2.20	—
Public service enterprises	—	22,752.74	12,942.22	—
Electric light	—	20,189.82	12,942.22	—
Water	—	2,562.92	—	—
All other	—	—	—	—
Cemeteries	1,108.50	153.90	551.00	—
Interest	979.96	1,514.72	1,228.74	2,241.89
On sinking funds	—	—	37.67	—
On trust and investment funds	76.52	47.63	343.67	1,263.96
All other	903.44	1,467.09	885.07	977.93
<b>NON-REVENUE.</b>	<b>\$64,401.37</b>	<b>\$67,445.25</b>	<b>\$47,273.86</b>	<b>\$52,018.80</b>
<b>Offsets to outlays</b>	<b>18,558.37</b>	<b>32,060.05</b>	<b>6,618.92</b>	<b>5,995.41</b>
Departmental	18,558.37	31,310.05	6,394.88	5,995.41
Public service enterprises	—	760.00	224.04	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>23,800.00</b>	<b>30,000.00</b>	<b>35,000.00</b>	<b>40,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	23,800.00	30,000.00	35,000.00	40,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>70.00</b>	<b>4.00</b>	<b>419.49</b>	<b>700.00</b>
From sinking funds	—	—	—	—
All other	70.00	4.00	419.49	700.00
<b>Refunds</b>	<b>207.78</b>	<b>102.38</b>	<b>497.04</b>	<b>100.92</b>
<b>Agency, trust, and investment</b>	<b>21,765.22</b>	<b>5,278.82</b>	<b>4,738.41</b>	<b>5,222.47</b>
Taxes and licenses for State	6,620.14	2,300.00	1,600.00	1,714.73
Taxes for county	13,655.53	2,369.25	1,723.00	3,048.15
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,300.50	324.21	1,066.81	9.03
All other	183.00	285.36	348.60	460.56
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$128,568.72	\$143,021.09	\$91,876.43	\$77,237.94
Premiums	—	—	—	—
Municipal indebtedness	23,800.00	30,000.00	35,000.00	40,000.00
Transfers and refunds	277.78	106.38	916.53	800.92
Agency, trust, and investment	21,765.22	5,278.82	4,738.41	5,222.47
<b>Total receipts</b>	<b>\$174,411.72</b>	<b>\$178,406.29</b>	<b>\$132,531.37</b>	<b>\$123,261.33</b>
Balance on hand, including funds	37,554.14	26,198.68	4,757.07	6,198.81
<b>GRAND TOTAL</b>	<b>\$211,965.86</b>	<b>\$204,604.97</b>	<b>\$137,288.44</b>	<b>\$129,460.14</b>



## graded According to Population of 1935 — Continued.

PAYMENTS.	Edgartown POPULATION 1,399	Chester POPULATION 1,362	Boylston POPULATION 1,361	Huntington POPULATION 1,345
<b>Maintenance</b> . . . . .	<b>\$73,593.99</b>	<b>\$90,273.21</b>	<b>\$68,984.33</b>	<b>\$56,103.24</b>
<i>Departmental</i> . . . . .	<i>71,719.44</i>	<i>76,557.55</i>	<i>57,662.12</i>	<i>56,099.94</i>
General government . . . . .	7,343.75	4,375.51	2,479.79	3,473.38
Protection of persons and property . . . . .	11,788.49	1,146.85	1,878.24	1,381.98
Health and sanitation . . . . .	2,159.35	2,118.09	2,132.20	635.25
Highways . . . . .	5,683.12	18,470.29	19,461.36	14,005.63
Charities . . . . .	17,056.45	15,139.57	2,522.10	8,351.45
Soldiers' benefits . . . . .	—	648.00	233.50	—
Schools . . . . .	24,544.77	30,945.61	24,891.72	26,322.19
Libraries . . . . .	1,669.04	1,460.40	1,323.00	587.32
Recreation . . . . .	453.55	123.08	99.31	372.26
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	1,020.92	2,130.15	2,640.90	970.48
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>13,444.76</i>	<i>10,474.33</i>	<i>—</i>
Electric light . . . . .	—	12,621.92	10,474.33	—
Water . . . . .	—	822.84	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>1,874.55</i>	<i>270.90</i>	<i>847.88</i>	<i>—</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>3.30</i>
<b>Interest</b> . . . . .	<b>3,600.00</b>	<b>3,018.91</b>	<b>1,382.56</b>	<b>1,187.78</b>
<i>Loans, general purposes</i> . . . . .	<i>3,600.00</i>	<i>930.16</i>	<i>1,382.56</i>	<i>1,187.78</i>
<i>Loans, public service enterprises</i> . . . . .	<i>—</i>	<i>2,088.75</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>54,916.98</b>	<b>23,691.61</b>	<b>12,213.58</b>	<b>10,345.13</b>
<i>Departmental</i> . . . . .	<i>54,916.98</i>	<i>21,428.52</i>	<i>10,429.50</i>	<i>10,345.13</i>
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	800.00	—	1,051.84	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	53,466.71	21,388.52	9,222.46	9,734.77
Charities . . . . .	—	—	—	—
Schools . . . . .	—	40.00	155.20	465.96
Libraries . . . . .	—	—	—	—
Recreation . . . . .	650.27	—	—	144.40
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>2,263.09</i>	<i>1,784.08</i>	<i>—</i>
Electric light . . . . .	—	1,363.09	1,784.08	—
Water . . . . .	—	900.00	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b> . . . . .	<b>38,300.00</b>	<b>32,906.00</b>	<b>26,575.00</b>	<b>41,000.00</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>14,500.00</i>	<i>7,900.00</i>	<i>2,575.00</i>	<i>3,000.00</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>23,800.00</i>	<i>25,000.00</i>	<i>24,000.00</i>	<i>38,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>—</i>	<i>6.00</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>70.00</b>	<b>4.00</b>	<b>419.49</b>	<b>700.00</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>70.00</i>	<i>4.00</i>	<i>419.49</i>	<i>700.00</i>
<b>Refunds</b> . . . . .	<b>207.78</b>	<b>102.38</b>	<b>497.04</b>	<b>100.92</b>
<b>Agency, trust, and investment</b> . . . . .	<b>21,771.74</b>	<b>5,322.45</b>	<b>4,640.79</b>	<b>5,246.70</b>
<i>Taxes and licenses for State</i> . . . . .	<i>6,626.14</i>	<i>2,300.00</i>	<i>1,600.00</i>	<i>1,714.73</i>
<i>Taxes for county</i> . . . . .	<i>13,655.58</i>	<i>2,369.25</i>	<i>1,723.00</i>	<i>3,048.15</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>1,307.02</i>	<i>367.84</i>	<i>970.99</i>	<i>33.26</i>
<i>All other</i> . . . . .	<i>183.00</i>	<i>285.36</i>	<i>346.80</i>	<i>450.56</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$77,193.99	\$93,292.12	\$70,366.89	\$57,291.02
Permanent debt (except from sinking funds) . . . . .	14,500.00	7,900.00	2,575.00	3,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	54,916.98	23,691.61	12,213.58	10,345.13
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	23,800.00	25,006.00	24,000.00	38,000.00
Transfers (except to sinking funds) and refunds . . . . .	277.78	106.38	916.53	800.92
Agency, trust, and investment . . . . .	21,771.74	5,322.45	4,640.79	5,246.70
<b>Total payments</b> . . . . .	<b>\$192,460.49</b>	<b>\$155,318.56</b>	<b>\$114,712.79</b>	<b>\$114,683.77</b>
Balance on hand, including funds . . . . .	19,505.37	49,286.41	22,575.65	14,776.37
<b>GRAND TOTAL</b> . . . . .	<b>\$211,965.86</b>	<b>\$204,604.97</b>	<b>\$137,288.44</b>	<b>\$129,460.14</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Clarksburg POPULATION 1,333	Tyngsborough POPULATION 1,331	Brookfield POPULATION 1,309	Dover POPULATION 1,305
<b>REVENUE.</b>	<b>\$45,255.84</b>	<b>\$83,949.29</b>	<b>\$83,121.86</b>	<b>\$92,357.75</b>
<b>General</b>	<b>38,977.23</b>	<b>70,358.14</b>	<b>64,608.08</b>	<b>84,887.75</b>
Taxes . . . . .	28,675.49	51,502.93	50,496.10	82,682.44
Property, poll, and income	25,779.30	51,427.91	48,454.32	81,779.95
Corporation, bank, etc.	2,896.19	75.02	2,041.78	802.49
Licenses and permits	973.75	3,417.00	1,270.95	17.50
Fines and forfeits	—	657.58	305.00	—
Grants and gifts	9,327.99	14,780.63	12,536.03	2,287.81
For expenses	9,327.99	12,780.63	10,686.03	1,091.76
For outlays	—	2,000.00	1,850.00	1,196.05
All other	—	—	—	—
<b>Commercial</b>	<b>6,278.61</b>	<b>13,591.15</b>	<b>18,513.78</b>	<b>7,470.00</b>
Special assessments	—	205.20	—	155.17
To meet expenses	—	205.20	—	155.17
To meet outlays	—	—	—	—
Privileges	1,417.48	1,525.00	2,407.38	4,509.13
Departmental	4,376.79	9,531.26	8,463.08	1,396.27
General government	18.69	145.05	499.59	156.25
Protection of persons and property	8.38	64.05	626.92	320.47
Health and sanitation	—	723.73	19.00	—
Highways	1,275.00	4,257.06	3,315.39	193.50
Charities	3,069.72	2,840.49	3,342.22	312.79
Soldiers' benefits	—	—	168.00	108.00
Schools	5.00	1,432.67	433.62	195.11
Libraries	—	51.21	58.34	110.15
Recreation	—	—	—	—
Unclassified	—	17.00	—	—
Public service enterprises	—	—	3,808.26	—
Electric light	—	—	—	—
Water	—	—	3,808.26	—
All other	—	—	—	—
Cemeteries	140.00	151.05	1,917.76	321.40
Interest	344.34	2,178.64	1,917.30	1,088.03
On sinking funds	—	—	—	—
On trust and investment funds	—	1,249.80	1,100.88	246.82
All other	344.34	928.84	816.42	841.21
<b>NON-REVENUE.</b>	<b>\$6,816.35</b>	<b>\$64,456.32</b>	<b>\$28,383.36</b>	<b>\$98,895.63</b>
<b>Offsets to outlays</b>	<b>2,999.41</b>	<b>6,897.59</b>	<b>6,722.53</b>	<b>5,308.31</b>
Departmental	2,999.41	6,897.59	6,722.53	5,308.31
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>—</b>	<b>50,000.00</b>	<b>15,000.00</b>	<b>80,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	50,000.00	15,000.00	80,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>1,213.00</b>	<b>—</b>	<b>188.08</b>
From sinking funds	—	—	—	—
All other	—	1,213.00	—	188.08
<b>Refunds</b>	<b>18.83</b>	<b>297.49</b>	<b>169.99</b>	<b>220.28</b>
<b>Agency, trust, and investment</b>	<b>3,798.11</b>	<b>6,048.24</b>	<b>6,490.84</b>	<b>13,178.96</b>
Taxes and licenses for State	1,400.00	2,500.00	2,200.00	6,920.10
Taxes for county	2,090.91	2,372.34	2,369.00	4,812.78
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	—	865.10	1,600.04	614.28
All other	307.20	310.80	321.80	831.80
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$48,255.25	\$90,846.88	\$89,844.39	\$97,666.06
Premiums	—	—	—	—
Municipal indebtedness	—	50,000.00	15,000.00	80,000.00
Transfers and refunds	18.83	1,510.49	169.99	408.36
Agency, trust, and investment	3,798.11	6,048.24	6,490.84	13,178.96
<b>Total receipts</b>	<b>\$52,072.19</b>	<b>\$148,405.61</b>	<b>\$111,505.22</b>	<b>\$191,253.38</b>
Balance on hand, including funds	9,420.78	6,769.95	7,664.80	27,865.60
<b>GRAND TOTAL</b>	<b>\$61,492.97</b>	<b>\$155,175.56</b>	<b>\$119,170.02</b>	<b>\$219,118.98</b>

## Graded According to Population of 1935 — Continued.

PAYMENTS.	Clarksburg POPULATION 1,333	Tyngsborough POPULATION 1,331	Brookfield POPULATION 1,309	Dover POPULATION 1,305
<b>Maintenance</b>	<b>\$38,976.29</b>	<b>\$75,218.01</b>	<b>\$69,632.55</b>	<b>\$76,728.52</b>
<i>Departmental</i>	<i>38,941.29</i>	<i>74,426.71</i>	<i>66,332.13</i>	<i>75,476.38</i>
General government	1,417.10	4,919.22	4,699.31	8,840.17
Protection of persons and property	264.34	4,686.93	4,994.37	5,558.49
Health and sanitation	415.51	1,831.34	1,614.94	1,747.69
Highways	9,102.73	23,447.08	18,582.12	19,581.77
Charities	10,119.41	11,817.02	7,911.19	3,260.94
Soldiers' benefits	153.00	230.32	487.85	265.00
Schools	17,190.98	23,717.28	23,258.51	30,531.63
Libraries	91.07	1,129.65	1,625.18	1,157.80
Recreation	25.15	26.06	220.47	2,413.60
Pensions	—	—	—	—
Unclassified	162.00	2,621.81	2,938.19	2,119.29
<i>Public service enterprises</i>	<i>—</i>	<i>29.25</i>	<i>987.09</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	987.09	—
All other	—	29.25	—	—
<i>Cemeteries</i>	<i>35.00</i>	<i>761.05</i>	<i>2,313.33</i>	<i>1,262.14</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>1.00</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>250.00</b>	<b>1,644.28</b>	<b>1,606.16</b>	<b>2,644.77</b>
<i>Loans, general purposes</i>	<i>250.00</i>	<i>1,644.28</i>	<i>766.16</i>	<i>2,644.77</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>840.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>6,110.15</b>	<b>12,653.93</b>	<b>9,134.24</b>	<b>10,835.71</b>
<i>Departmental</i>	<i>6,110.15</i>	<i>12,632.93</i>	<i>9,134.24</i>	<i>10,820.71</i>
General government	—	—	—	—
Protection of persons and property	—	438.53	—	—
Health and sanitation	—	—	—	181.91
Highways	5,918.64	11,389.33	8,491.11	9,906.60
Charities	—	—	—	—
Schools	191.51	—	598.25	724.20
Libraries	—	92.00	—	—
Recreation	—	713.07	—	—
Unclassified	—	—	44.88	8.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>21.00</i>	<i>—</i>	<i>15.00</i>
<b>Municipal indebtedness</b>	<b>1,500.00</b>	<b>46,000.00</b>	<b>19,580.00</b>	<b>101,226.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,500.00</i>	<i>1,000.00</i>	<i>4,580.00</i>	<i>6,226.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>45,000.00</i>	<i>15,000.00</i>	<i>95,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>1,213.00</b>	<b>—</b>	<b>188.08</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>1,213.00</i>	<i>—</i>	<i>188.08</i>
<b>Refunds</b>	<b>18.83</b>	<b>297.49</b>	<b>169.99</b>	<b>220.28</b>
<b>Agency, trust, and investment</b>	<b>3,798.11</b>	<b>5,757.54</b>	<b>7,194.22</b>	<b>13,408.18</b>
<i>Taxes and licenses for State</i>	<i>1,400.00</i>	<i>2,500.00</i>	<i>2,200.00</i>	<i>6,920.10</i>
<i>Taxes for county</i>	<i>2,090.91</i>	<i>2,372.34</i>	<i>2,369.00</i>	<i>4,812.78</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>574.40</i>	<i>2,303.42</i>	<i>832.10</i>
<i>All other</i>	<i>307.20</i>	<i>310.80</i>	<i>321.80</i>	<i>843.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$39,226.29	\$76,862.29	\$71,238.71	\$79,373.29
Permanent debt (except from sinking funds)	1,500.00	1,000.00	4,580.00	6,226.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,110.15	12,653.93	9,134.24	10,835.71
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	45,000.00	15,000.00	95,000.00
Transfers (except to sinking funds) and refunds	18.83	1,510.49	169.99	408.36
Agency, trust, and investment	3,798.11	5,757.54	7,194.22	13,408.18
<b>Total payments</b>	<b>\$50,653.38</b>	<b>\$142,784.25</b>	<b>\$107,317.16</b>	<b>\$205,251.54</b>
Balance on hand, including funds	10,839.59	12,391.31	11,852.86	13,867.44
<b>GRAND TOTAL</b>	<b>\$61,492.97</b>	<b>\$155,175.56</b>	<b>\$119,170.02</b>	<b>\$219,118.98</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Erving POPULATION 1,283	Russell POPULATION 1,283	Mendon POPULATION 1,265	West Brookfield POPULATION 1,258
<b>REVENUE.</b>	<b>\$70,074.01</b>	<b>\$96,595.77</b>	<b>\$58,113.03</b>	<b>\$87,324.34</b>
<b>General</b>	<b>64,150.71</b>	<b>78,912.77</b>	<b>49,431.38</b>	<b>69,109.57</b>
<i>Taxes</i>	<i>54,416.49</i>	<i>71,535.23</i>	<i>37,769.96</i>	<i>49,594.16</i>
Property, poll, and income	47,428.57	56,098.22	36,839.48	49,089.33
Corporation, bank, etc.	6,987.92	15,437.01	930.48	504.83
<i>Licenses and permits</i>	<i>1,175.50</i>	<i>1,364.00</i>	<i>923.00</i>	<i>1,754.75</i>
<i>Fines and forfeits</i>	<i>243.00</i>	<i>980.00</i>	<i>55.85</i>	<i>94.60</i>
<i>Grants and gifts</i>	<i>8,315.72</i>	<i>5,033.54</i>	<i>10,682.57</i>	<i>17,666.06</i>
For expenses	7,761.03	4,010.82	8,882.57	15,016.06
For outlays	554.69	1,022.72	1,800.00	2,650.00
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>5,923.30</b>	<b>17,683.00</b>	<b>8,681.65</b>	<b>18,214.77</b>
<i>Special assessments</i>	<i>89.72</i>	—	—	—
To meet expenses	89.72	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,695.85</i>	<i>1,718.89</i>	<i>2,066.80</i>	<i>1,997.78</i>
<i>Departmental</i>	<i>3,764.10</i>	<i>3,258.07</i>	<i>5,958.98</i>	<i>8,016.43</i>
General government	540.50	35.33	231.30	170.92
Protection of persons and property	71.67	43.28	7.40	41.96
Health and sanitation	5.00	—	—	—
Highways	—	440.70	2,431.57	5,253.54
Charities	2,241.96	2,289.84	3,138.10	1,626.56
Soldiers' benefits	378.00	72.00	—	84.00
Schools	441.10	357.90	137.84	761.72
Libraries	81.72	19.02	12.77	77.42
Recreation	—	—	—	.31
Unclassified	4.15	—	—	—
<i>Public service enterprises</i>	—	<i>12,022.79</i>	<i>2.50</i>	<i>5,555.60</i>
Electric light	—	7,169.61	—	—
Water	—	4,853.18	—	5,555.60
All other	—	—	2.50	—
<i>Cemeteries</i>	<i>35.50</i>	<i>264.14</i>	—	<i>1,200.18</i>
<i>Interest</i>	<i>338.13</i>	<i>419.11</i>	<i>653.37</i>	<i>1,444.78</i>
On sinking funds	—	—	—	—
On trust and investment funds	11.54	90.45	194.07	612.85
All other	326.59	328.66	459.30	831.93
<b>NON-REVENUE.</b>	<b>\$43,294.29</b>	<b>\$112,784.87</b>	<b>\$30,403.67</b>	<b>\$47,174.96</b>
<b>Offsets to outlays</b>	<b>2,700.00</b>	<b>875.00</b>	<b>7,046.43</b>	<b>4,566.24</b>
<i>Departmental</i>	<i>2,700.00</i>	<i>850.00</i>	<i>7,046.43</i>	<i>4,566.24</i>
<i>Public service enterprises</i>	—	<i>25.00</i>	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>30,000.00</b>	<b>99,000.00</b>	<b>18,500.00</b>	<b>35,000.00</b>
<i>Loans, general purposes</i>	—	<i>9,000.00</i>	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>90,000.00</i>	<i>18,500.00</i>	<i>35,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>600.00</b>	<b>90.45</b>	—	<b>551.44</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	600.00	90.45	—	551.44
<b>Refunds</b>	<b>352.29</b>	<b>350.63</b>	<b>63.31</b>	<b>154.55</b>
<b>Agency, trust, and investment</b>	<b>9,642.00</b>	<b>12,468.79</b>	<b>4,793.93</b>	<b>6,902.73</b>
<i>Taxes and licenses for State</i>	<i>3,200.00</i>	<i>5,917.21</i>	<i>2,110.00</i>	<i>2,200.00</i>
<i>Taxes for county</i>	<i>5,845.79</i>	<i>6,077.64</i>	<i>2,361.00</i>	<i>2,369.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>348.81</i>	<i>176.14</i>	<i>61.13</i>	<i>1,990.53</i>
<i>All other</i>	<i>247.40</i>	<i>297.80</i>	<i>361.80</i>	<i>343.20</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$72,774.01	\$97,470.77	\$65,159.46	\$91,890.58
Premiums	—	—	—	—
Municipal indebtedness	30,000.00	99,000.00	18,500.00	35,000.00
Transfers and refunds	952.29	441.08	63.31	705.99
Agency, trust, and investment	9,642.00	12,468.79	4,793.93	6,902.73
<b>Total receipts</b>	<b>\$113,368.30</b>	<b>\$209,380.64</b>	<b>\$88,516.70</b>	<b>\$134,499.30</b>
Balance on hand, including funds	23,174.61	15,809.67	1,114.66	20,765.28
<b>GRAND TOTAL</b>	<b>\$136,542.91</b>	<b>\$225,190.31</b>	<b>\$89,631.36</b>	<b>\$155,264.58</b>



## Graded According to Population of 1935 — Continued.

PAYMENTS.	Erving POPULATION 1,283	Russell POPULATION 1,283	Mendon POPULATION 1,265	West Brookfield POPULATION 1,258
<b>Maintenance</b>	<b>\$59,975.41</b>	<b>\$75,069.13</b>	<b>\$47,855.28</b>	<b>\$74,793.63</b>
<i>Departmental</i>	<i>59,745.31</i>	<i>64,900.43</i>	<i>47,855.28</i>	<i>69,852.42</i>
General government	4,245.63	6,106.53	3,284.40	4,436.53
Protection of persons and property	1,793.24	2,129.32	1,770.76	3,044.98
Health and sanitation	1,877.69	2,324.43	1,350.43	1,132.38
Highways	6,283.49	7,987.24	15,596.62	20,390.92
Charities	11,034.61	9,655.74	6,965.83	9,660.66
Soldiers' benefits	1,819.96	587.24	233.49	1,437.64
Schools	30,672.30	31,092.70	17,480.58	26,326.05
Libraries	794.60	605.00	726.47	1,966.01
Recreation	205.86	237.72	72.62	372.49
Pensions	—	—	—	—
Unclassified	1,017.93	4,144.51	374.08	1,084.76
<i>Public service enterprises</i>	<i>—</i>	<i>9,530.09</i>	<i>—</i>	<i>3,246.16</i>
Electric light	—	5,646.33	—	—
Water	—	3,873.76	—	3,246.16
All other	—	—	—	—
<i>Cemeteries</i>	<i>230.10</i>	<i>648.61</i>	<i>—</i>	<i>1,695.05</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>37.81</b>	<b>4,661.17</b>	<b>511.65</b>	<b>741.24</b>
<i>Loans, general purposes</i>	<i>37.81</i>	<i>2,676.04</i>	<i>511.65</i>	<i>294.98</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,985.13</i>	<i>—</i>	<i>446.26</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>8,108.79</b>	<b>16,517.18</b>	<b>13,859.93</b>	<b>7,064.07</b>
<i>Departmental</i>	<i>8,010.82</i>	<i>15,940.21</i>	<i>13,859.93</i>	<i>7,064.07</i>
General government	961.15	110.24	—	—
Protection of persons and property	—	70.00	720.55	51.46
Health and sanitation	727.77	—	—	—
Highways	6,162.99	14,239.39	12,844.88	6,635.61
Charities	—	—	—	—
Schools	158.91	1,118.58	294.50	—
Libraries	—	—	—	—
Recreation	—	402.00	—	—
Unclassified	—	—	—	377.00
<i>Public service enterprises</i>	<i>—</i>	<i>576.97</i>	<i>—</i>	<i>—</i>
Electric light	—	576.97	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>97.97</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>30,000.00</b>	<b>98,550.00</b>	<b>19,050.00</b>	<b>48,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>11,550.00</i>	<i>550.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>87,000.00</i>	<i>18,500.00</i>	<i>46,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>600.00</b>	<b>90.45</b>	<b>—</b>	<b>551.44</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>600.00</i>	<i>90.45</i>	<i>—</i>	<i>551.44</i>
<b>Refunds</b>	<b>352.29</b>	<b>350.63</b>	<b>63.31</b>	<b>154.55</b>
<b>Agency, trust, and investment</b>	<b>10,200.74</b>	<b>12,393.99</b>	<b>4,770.06</b>	<b>6,964.14</b>
<i>Taxes and licenses for State</i>	<i>3,200.00</i>	<i>5,917.21</i>	<i>2,110.00</i>	<i>2,200.00</i>
<i>Taxes for county</i>	<i>5,845.79</i>	<i>6,077.64</i>	<i>2,261.00</i>	<i>2,369.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>909.35</i>	<i>126.14</i>	<i>37.26</i>	<i>2,051.94</i>
<i>All other</i>	<i>245.60</i>	<i>273.00</i>	<i>361.80</i>	<i>343.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$60,013.22	\$79,730.30	\$48,366.93	\$75,534.87
Permanent debt (except from sinking funds)	—	11,550.00	550.00	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,108.79	16,517.18	13,859.93	7,064.07
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	87,000.00	18,500.00	46,500.00
Transfers (except to sinking funds) and refunds	952.29	441.08	63.31	705.99
Agency, trust, and investment	10,200.74	12,393.99	4,770.06	6,964.14
<b>Total payments</b>	<b>\$109,275.04</b>	<b>\$207,632.55</b>	<b>\$86,110.23</b>	<b>\$138,769.07</b>
Balance on hand, including funds	27,267.87	17,557.76	3,521.13	16,495.51
<b>GRAND TOTAL</b>	<b>\$136,542.91</b>	<b>\$225,190.31</b>	<b>\$89,631.36</b>	<b>\$155,264.58</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lanesborough POPULATION 1,237	Rochester POPULATION 1,229	Wenham POPULATION 1,196	Stow POPULATION 1,190
<b>REVENUE.</b>	<b>\$68,172.57</b>	<b>\$72,357.09</b>	<b>\$77,558.56</b>	<b>\$73,302.29</b>
<b>General</b>	<b>62,085.75</b>	<b>65,842.72</b>	<b>70,759.69</b>	<b>62,555.50</b>
Taxes	43,521.89	45,153.13	68,176.38	49,501.08
Property, poll, and income	43,252.58	43,705.56	67,978.25	48,824.01
Corporation, bank, etc.	269.31	1,447.57	188.13	677.07
Licenses and permits	2,905.50	84.00	76.60	31.00
Fines and forfeits	738.00	85.00	277.08	105.00
Grants and gifts	14,920.36	20,520.59	2,229.73	12,918.42
For expenses	12,820.36	18,020.59	2,229.73	10,768.42
For outlays	2,100.00	2,500.00	—	2,150.00
All other	—	—	—	—
<b>Commercial</b>	<b>6,086.82</b>	<b>6,514.37</b>	<b>6,798.87</b>	<b>10,746.79</b>
Special assessments	—	—	—	5.71
To meet expenses	—	—	—	5.71
To meet outlays	—	—	—	—
Privileges	1,604.66	1,943.74	3,705.89	2,279.89
Departmental	3,173.41	3,325.81	1,285.82	4,110.99
General government	96.00	176.22	17.02	145.50
Protection of persons and property	21.93	11.52	46.91	9.99
Health and sanitation	—	233.21	—	—
Highways	778.25	—	22.95	2,574.50
Charities	2,023.25	1,986.93	1,070.09	858.71
Soldiers' benefits	240.00	120.00	20.00	48.00
Schools	2.50	797.93	80.25	454.36
Libraries	11.45	—	12.00	19.93
Recreation	—	—	—	—
Unclassified	.03	—	16.60	—
Public service enterprises	—	50.00	—	7.35
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	50.00	—	7.35
Cemeteries	5.75	91.50	572.00	395.18
Interest	1,303.00	1,103.32	1,235.16	3,947.67
On sinking funds	—	—	—	—
On trust and investment funds	236.67	389.02	435.39	3,149.43
All other	1,066.33	714.30	799.77	798.24
<b>NON-REVENUE.</b>	<b>\$14,862.12</b>	<b>\$29,025.96</b>	<b>\$52,483.60</b>	<b>\$53,564.98</b>
<b>Offsets to outlays</b>	<b>9,194.95</b>	<b>7,850.00</b>	<b>—</b>	<b>—</b>
Departmental	9,194.95	7,850.00	—	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>—</b>	<b>15,000.00</b>	<b>40,000.00</b>	<b>45,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	15,000.00	40,000.00	45,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>572.50</b>	<b>397.93</b>	<b>799.15</b>	<b>2,104.72</b>
From sinking funds	—	—	—	—
All other	572.50	397.93	799.15	2,104.72
<b>Refunds</b>	<b>15.86</b>	<b>190.77</b>	<b>174.78</b>	<b>128.37</b>
<b>Agency, trust, and investment</b>	<b>5,078.81</b>	<b>5,587.26</b>	<b>11,509.67</b>	<b>6,331.89</b>
Taxes and licenses for State	1,900.00	2,100.00	5,314.86	2,213.00
Taxes for county	2,837.66	2,393.42	5,082.55	2,087.65
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	6.75	551.54	653.06	1,676.64
All other	335.40	542.30	459.20	354.60
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$77,367.52	\$80,207.09	\$77,558.56	\$73,302.29
Premiums	—	—	—	—
Municipal indebtedness	—	15,000.00	40,000.00	45,000.00
Transfers and refunds	588.36	588.70	973.93	2,233.09
Agency, trust, and investment	5,078.81	5,587.26	11,509.67	6,331.89
<b>Total receipts</b>	<b>\$83,034.69</b>	<b>\$101,383.05</b>	<b>\$130,042.16</b>	<b>\$126,867.27</b>
Balance on hand, including funds	5,112.95	9,427.23	10,729.56	9,417.92
<b>GRAND TOTAL</b>	<b>\$88,147.64</b>	<b>\$110,810.28</b>	<b>\$140,771.72</b>	<b>\$136,285.19</b>

## Graded According to Population of 1935 — Continued.

PAYMENTS.	Lanesborough POPULATION 1,237	Rochester POPULATION 1,229	Wenham POPULATION 1,196	Stow POPULATION 1,190
<b>Maintenance</b>	<b>\$44,945.10</b>	<b>\$58,922.62</b>	<b>\$69,437.78</b>	<b>\$65,293.79</b>
Departmental	44,682.00	58,736.52	68,456.28	64,471.64
General government	3,944.57	3,622.76	4,903.07	4,145.14
Protection of persons and property	706.08	901.25	4,170.25	2,428.83
Health and sanitation	565.65	1,708.25	2,282.48	2,303.73
Highways	13,207.23	12,811.90	20,945.65	20,695.68
Charities	7,243.93	7,097.16	6,413.55	9,928.42
Soldiers' benefits	344.96	994.58	188.50	1,872.70
Schools	16,721.72	30,094.94	26,779.68	21,457.18
Libraries	410.67	342.65	1,703.83	962.83
Recreation	70.85	24.57	336.46	108.10
Pensions	—	—	—	—
Unclassified	1,466.34	1,138.46	732.81	569.03
Public service enterprises	—	50.00	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	50.00	—	—
Cemeteries	263.10	136.10	981.50	775.54
Administration of trust funds	—	—	—	46.61
<b>Interest</b>	<b>74.20</b>	<b>127.65</b>	<b>744.79</b>	<b>337.39</b>
Loans, general purposes	74.20	127.65	744.79	337.39
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
<b>Outlays</b>	<b>14,004.22</b>	<b>13,983.93</b>	<b>—</b>	<b>2,338.47</b>
Departmental	14,004.22	13,983.93	—	2,338.47
General government	—	—	—	59.50
Protection of persons and property	—	—	—	16.95
Health and sanitation	—	—	—	—
Highways	13,004.22	13,517.67	—	2,262.02
Charities	—	—	—	—
Schools	1,000.00	117.00	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	349.26	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>1,472.50</b>	<b>15,000.00</b>	<b>43,000.00</b>	<b>51,000.00</b>
From sinking funds	—	—	—	—
From revenue and other sources	1,472.50	—	3,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	15,000.00	40,000.00	51,000.00
Warrants or orders, previous years	—	—	—	—
<b>Transfers</b>	<b>572.50</b>	<b>397.93</b>	<b>799.15</b>	<b>2,104.72</b>
To sinking funds from revenue	—	—	—	—
All other	572.50	397.93	799.15	2,104.72
<b>Refunds</b>	<b>15.86</b>	<b>190.77</b>	<b>174.78</b>	<b>128.37</b>
<b>Agency, trust, and investment</b>	<b>5,080.76</b>	<b>5,578.35</b>	<b>11,363.07</b>	<b>6,271.49</b>
Taxes and licenses for State	1,900.00	2,100.00	5,314.86	2,213.00
Taxes for county	2,837.66	2,393.42	5,082.55	2,087.65
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	7.70	542.63	506.46	1,616.24
All other	335.40	542.30	459.20	354.60
<b>RECAPITULATION.</b>				
Maintenance and interest	\$45,019.30	\$59,050.27	\$70,182.57	\$65,631.18
Permanent debt (except from sinking funds)	1,472.50	—	3,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	14,004.22	13,983.93	—	2,338.47
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	15,000.00	40,000.00	51,000.00
Transfers (except to sinking funds) and refunds	588.36	588.70	973.93	2,233.09
Agency, trust, and investment	5,080.76	5,578.35	11,363.07	6,271.49
<b>Total payments</b>	<b>\$66,165.14</b>	<b>\$94,201.25</b>	<b>\$125,519.57</b>	<b>\$127,474.23</b>
Balance on hand, including funds	21,982.50	16,609.03	15,252.15	8,810.96
<b>GRAND TOTAL</b>	<b>\$88,147.64</b>	<b>\$110,810.28</b>	<b>\$140,771.72</b>	<b>\$136,285.19</b>

TABLE I. — *Summary of Financial Transactions. Town*

RECEIPTS.	Sunderland POPULATION 1,182	Berkley POPULATION 1,156	Hinsdale POPULATION 1,144	West Stockbridge POPULATION 1,138
<b>REVENUE.</b>	<b>\$54,685.21</b>	<b>\$54,211.34</b>	<b>\$65,391.92</b>	<b>\$57,318.15</b>
<b>General</b>	<b>50,241.24</b>	<b>48,323.37</b>	<b>58,847.10</b>	<b>53,171.88</b>
<i>Taxes</i>	<i>37,131.12</i>	<i>30,546.29</i>	<i>40,257.84</i>	<i>38,410.15</i>
Property, poll, and income	36,920.32	30,425.96	39,869.16	35,615.76
Corporation, bank, etc.	210.80	120.33	388.68	2,794.39
<i>Licenses and permits</i>	<i>33.00</i>	<i>26.00</i>	<i>446.68</i>	<i>733.00</i>
<i>Fines and forfeits</i>	<i>5.45</i>	<i>25.00</i>	<i>115.00</i>	<i>31.03</i>
<i>Grants and gifts</i>	<i>13,071.67</i>	<i>17,726.08</i>	<i>18,027.58</i>	<i>13,997.71</i>
For expenses	13,071.67	15,626.08	16,277.58	12,197.71
For outlays	—	2,100.00	1,750.00	1,800.00
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>4,443.97</b>	<b>5,887.97</b>	<b>6,544.82</b>	<b>4,146.27</b>
<i>Special assessments</i>	—	29.00	—	—
To meet expenses	—	29.00	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,693.20</i>	<i>1,032.68</i>	<i>1,430.13</i>	<i>2,450.41</i>
<i>Departmental</i>	<i>2,151.54</i>	<i>4,081.85</i>	<i>4,420.44</i>	<i>1,424.22</i>
General government	—	—	21.00	1.00
Protection of persons and property	55.86	19.80	49.71	—
Health and sanitation	—	—	—	—
Highways	43.55	2,000.00	609.00	—
Charities	1,840.53	1,405.42	2,606.73	1,419.32
Soldiers' benefits	—	—	—	—
Schools	137.60	653.63	1,129.00	—
Libraries	—	3.00	—	—
Recreation	43.00	—	—	—
Unclassified	31.00	—	5.00	3.90
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>267.30</i>	<i>131.12</i>	<i>31.00</i>	<i>244.00</i>
<i>Interest</i>	<i>331.93</i>	<i>613.32</i>	<i>663.25</i>	<i>27.64</i>
On sinking funds	—	—	—	—
On trust and investment funds	241.23	64.02	—	27.64
All other	90.70	549.30	663.25	—
<b>NON-REVENUE.</b>	<b>\$45,354.51</b>	<b>\$21,252.66</b>	<b>\$39,121.74</b>	<b>\$54,696.99</b>
<b>Offsets to outlays</b>	<b>3,735.02</b>	—	<b>1,703.91</b>	<b>8,999.53</b>
<i>Departmental</i>	<i>3,735.02</i>	—	<i>1,703.91</i>	<i>8,999.53</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>32,000.00</b>	<b>18,093.84</b>	<b>33,000.00</b>	<b>40,000.00</b>
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>32,000.00</i>	<i>17,200.00</i>	<i>33,000.00</i>	<i>40,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	<i>893.84</i>	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>241.23</b>	—	—	<b>195.96</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	241.23	—	—	195.96
<b>Refunds</b>	<b>87.90</b>	<b>10.62</b>	<b>188.82</b>	—
<b>Agency, trust, and investment</b>	<b>9,290.36</b>	<b>3,148.20</b>	<b>4,229.01</b>	<b>5,501.50</b>
<i>Taxes and licenses for State</i>	<i>1,800.00</i>	<i>1,400.00</i>	<i>1,600.00</i>	<i>2,007.92</i>
<i>Taxes for county</i>	<i>3,288.26</i>	<i>1,126.57</i>	<i>2,389.61</i>	<i>2,987.01</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>3,967.30</i>	<i>244.43</i>	—	<i>211.57</i>
<i>All other</i>	<i>234.80</i>	<i>377.20</i>	<i>239.40</i>	<i>295.00</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$58,420.23	\$51,211.34	\$67,095.83	\$66,317.68
Premiums	—	—	—	—
Municipal indebtedness	32,000.00	18,093.84	33,000.00	40,000.00
Transfers and refunds	329.13	10.62	188.82	195.96
Agency, trust, and investment	9,290.36	3,148.20	4,229.01	5,501.50
<b>Total receipts</b>	<b>\$100,039.72</b>	<b>\$75,464.00</b>	<b>\$104,513.66</b>	<b>\$112,015.14</b>
<i>Balance on hand, including funds</i>	<i>6,358.48</i>	<i>1,134.91</i>	<i>2,510.76</i>	<i>2,822.94</i>
<b>GRAND TOTAL</b>	<b>\$106,398.20</b>	<b>\$76,598.91</b>	<b>\$107,024.42</b>	<b>\$114,838.08</b>



## Graded According to Population of 1935 — Continued.

PAYMENTS.	Sunderland POPULATION 1,182	Berkley POPULATION 1,156	Hinsdale POPULATION 1,144	West Stockbridge POPULATION 1,138
<b>Maintenance</b> . . . . .	<b>\$46,242.73</b>	<b>\$48,463.63</b>	<b>\$64,128.02</b>	<b>\$49,411.21</b>
<i>Departmental</i> . . . . .	<i>45,970.69</i>	<i>48,340.51</i>	<i>63,986.79</i>	<i>48,586.21</i>
General government . . . . .	1,979.00	2,212.93	2,947.28	3,511.77
Protection of persons and property . . . . .	908.92	1,568.52	907.84	1,011.47
Health and sanitation . . . . .	811.33	1,018.02	557.40	797.17
Highways . . . . .	9,633.66	12,956.98	13,998.27	12,216.88
Charities . . . . .	4,644.67	6,510.43	17,907.21	7,773.25
Soldiers' benefits . . . . .	176.92	—	65.00	250.59
Schools . . . . .	26,679.84	22,596.62	25,306.43	19,371.84
Libraries . . . . .	707.93	488.29	494.27	508.41
Recreation . . . . .	164.91	27.53	18.95	20.85
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	263.51	961.19	1,784.14	3,123.98
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>272.04</i>	<i>123.12</i>	<i>141.23</i>	<i>825.00</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b> . . . . .	<b>1,188.27</b>	<b>452.92</b>	<b>947.85</b>	<b>714.56</b>
<i>Loans, general purposes</i> . . . . .	<i>1,188.27</i>	<i>452.92</i>	<i>947.85</i>	<i>714.56</i>
<i>Loans, public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>6,283.33</b>	<b>957.25</b>	<b>5,331.41</b>	<b>12,498.47</b>
<i>Departmental</i> . . . . .	<i>6,283.33</i>	<i>957.25</i>	<i>5,331.41</i>	<i>12,498.47</i>
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	—	—	13.30	—
Health and sanitation . . . . .	—	—	345.69	—
Highways . . . . .	6,001.88	957.25	3,749.60	12,498.47
Charities . . . . .	—	—	—	—
Schools . . . . .	81.45	—	1,102.82	—
Libraries . . . . .	200.00	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	120.00	—
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b> . . . . .	<b>33,250.00</b>	<b>22,300.00</b>	<b>28,500.00</b>	<b>41,000.00</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>3,250.00</i>	<i>2,500.00</i>	<i>500.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>30,000.00</i>	<i>19,800.00</i>	<i>28,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>241.23</b>	<b>—</b>	<b>—</b>	<b>195.96</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>241.23</i>	<i>—</i>	<i>—</i>	<i>195.96</i>
<b>Refunds</b> . . . . .	<b>87.90</b>	<b>10.62</b>	<b>188.82</b>	<b>—</b>
<b>Agency, trust, and investment</b> . . . . .	<b>9,290.36</b>	<b>3,212.22</b>	<b>4,227.21</b>	<b>5,520.42</b>
<i>Taxes and licenses for State</i> . . . . .	<i>1,800.00</i>	<i>1,400.00</i>	<i>1,600.00</i>	<i>2,007.92</i>
<i>Taxes for county</i> . . . . .	<i>3,288.26</i>	<i>1,126.57</i>	<i>2,389.61</i>	<i>2,987.01</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>3,967.30</i>	<i>308.45</i>	<i>—</i>	<i>230.49</i>
<i>All other</i> . . . . .	<i>234.80</i>	<i>377.20</i>	<i>237.60</i>	<i>295.00</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$47,431.00	\$48,916.55	\$65,075.87	\$50,125.77
Permanent debt (except from sinking funds) . . . . .	3,250.00	2,500.00	500.00	1,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	6,283.33	957.25	5,331.41	12,498.47
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	30,000.00	19,800.00	28,000.00	40,000.00
Transfers (except to sinking funds) and refunds . . . . .	329.13	10.62	188.82	195.96
Agency, trust, and investment . . . . .	9,290.36	3,212.22	4,227.21	5,520.42
<b>Total payments</b> . . . . .	<b>\$96,583.82</b>	<b>\$75,396.64</b>	<b>\$103,323.31</b>	<b>\$109,340.62</b>
Balance on hand, including funds . . . . .	9,814.38	1,202.27	3,701.11	5,497.46
<b>GRAND TOTAL</b> . . . . .	<b>\$106,398.20</b>	<b>\$76,598.91</b>	<b>\$107,024.42</b>	<b>\$114,838.08</b>

TABLE I. — Summary of Financial Transactions. Town.

RECEIPTS.	Whately POPULATION 1,133	Topsfield POPULATION 1,113	Berlin POPULATION 1,091	Hubbardston POPULATION 1,000
<b>REVENUE.</b>	<b>\$47,156.49</b>	<b>\$84,875.10</b>	<b>\$66,822.83</b>	<b>\$93,796.41</b>
<b>General</b>	<b>43,142.81</b>	<b>72,352.08</b>	<b>54,899.01</b>	<b>80,518.42</b>
Taxes . . . . .	28,312.14	64,471.71	41,645.06	48,262.28
Property, poll, and income	25,987.47	64,090.47	41,451.50	48,051.70
Corporation, bank, etc.	324.67	381.24	193.56	210.58
Licenses and permits	1,222.01	30.50	198.00	32.00
Fines and forfeits	397.75	1,187.50	55.00	—
Grants and gifts	15,199.17	6,662.37	13,000.95	33,224.14
For expenses	13,199.17	822.42	11,000.95	28,474.14
For outlays	2,000.00	5,839.95	2,000.00	3,750.00
All other	11.74	—	—	—
<b>Commercial</b>	<b>4,013.68</b>	<b>12,523.02</b>	<b>11,923.82</b>	<b>13,277.99</b>
Special assessments	—	—	6.70	10.68
To meet expenses	—	—	6.70	10.68
To meet outlays	—	—	—	—
Privileges	1,234.20	3,587.06	1,978.83	1,488.01
Departmental	1,472.93	5,335.16	8,512.81	9,964.61
General government	39.08	36.40	215.40	35.30
Protection of persons and property	35.70	159.52	116.86	15.52
Health and sanitation	—	—	—	—
Highways	101.25	25.00	4,720.25	5,847.87
Charities	1,278.91	1,930.24	2,735.08	3,565.03
Soldiers' benefits	—	200.00	60.00	350.00
Schools	6.44	2,984.00	623.00	—
Libraries	3.55	—	28.80	124.20
Recreation	—	—	—	—
Unclassified	8.00	—	13.42	26.69
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	225.63	516.00	238.89	—
Interest	1,080.92	3,084.80	1,186.59	1,814.69
On sinking funds	—	—	—	—
On trust and investment funds	81.76	2,418.40	676.39	636.00
All other	999.16	666.40	510.20	1,178.69
<b>NON-REVENUE.</b>	<b>\$21,000.82</b>	<b>\$61,520.78</b>	<b>\$57,954.99</b>	<b>\$33,901.00</b>
<b>Offsets to outlays</b>	<b>2,700.00</b>	<b>7,655.10</b>	<b>11,628.60</b>	<b>4,438.66</b>
Departmental	2,700.00	7,655.10	11,628.60	4,438.66
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>12,000.00</b>	<b>30,000.00</b>	<b>40,000.00</b>	<b>25,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	12,000.00	30,000.00	40,000.00	25,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>89.33</b>	<b>3,092.62</b>	<b>47.79</b>	<b>636.00</b>
From sinking funds	—	—	—	—
All other	89.33	3,092.62	47.79	636.00
<b>Refunds</b>	<b>62.60</b>	<b>814.46</b>	<b>90.57</b>	<b>20.72</b>
<b>Agency, trust, and investment</b>	<b>6,148.89</b>	<b>19,958.60</b>	<b>6,188.03</b>	<b>3,805.62</b>
Taxes and licenses for State	1,807.13	5,305.66	1,700.00	1,300.00
Taxes for county	3,288.26	5,082.55	1,831.00	1,400.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	811.10	9,213.39	2,356.43	749.22
All other	242.40	357.00	300.60	356.40
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$49,856.49	\$92,530.20	\$78,451.43	\$98,235.07
Premiums	—	—	—	—
Municipal indebtedness	12,000.00	30,000.00	40,000.00	25,000.00
Transfers and refunds	151.93	3,907.08	138.36	656.72
Agency, trust, and investment	6,148.89	19,958.60	6,188.03	3,805.62
<b>Total receipts</b>	<b>\$68,157.31</b>	<b>\$146,395.88</b>	<b>\$124,777.82</b>	<b>\$127,697.41</b>
Balance on hand, including funds	5,710.92	13,755.34	2,276.13	845.58
<b>GRAND TOTAL</b>	<b>\$73,868.23</b>	<b>\$160,151.22</b>	<b>\$127,053.95</b>	<b>\$128,542.99</b>

## Graded According to Population of 1935 — Continued.

PAYMENTS.	Whately POPULATION 1,133	Topsfield POPULATION 1,113	Berlin POPULATION 1,091	Hubbardston POPULATION 1,000
<b>Maintenance</b>	<b>\$43,850.90</b>	<b>\$63,840.58</b>	<b>\$55,742.11</b>	<b>\$73,369.43</b>
<i>Departmental</i>	<i>43,492.77</i>	<i>62,621.23</i>	<i>55,276.14</i>	<i>73,369.43</i>
General government	2,282.65	4,546.74	2,909.78	2,843.63
Protection of persons and property	888.62	3,761.29	2,433.68	1,396.00
Health and sanitation	532.25	1,980.46	984.44	1,157.06
Highways	13,073.53	15,072.30	20,962.24	22,255.26
Charities	4,015.14	6,719.48	7,012.12	7,375.28
Soldiers' benefits	140.75	531.82	780.35	598.96
Schools	22,045.62	26,018.57	18,337.34	33,658.19
Libraries	258.47	1,018.71	1,128.03	970.47
Recreation	24.90	711.34	18.95	163.13
Pensions	—	—	—	—
Unclassified	230.84	2,260.52	709.21	2,951.45
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>358.13</i>	<i>1,169.35</i>	<i>466.97</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>50.00</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>196.40</b>	<b>3,025.83</b>	<b>775.67</b>	<b>392.34</b>
<i>Loans, general purposes</i>	<i>196.40</i>	<i>3,025.83</i>	<i>775.67</i>	<i>392.34</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>6,031.20</b>	<b>20,482.03</b>	<b>14,324.15</b>	<b>8,574.75</b>
<i>Departmental</i>	<i>6,031.20</i>	<i>20,133.03</i>	<i>14,324.15</i>	<i>8,574.75</i>
General government	—	—	192.57	—
Protection of persons and property	331.20	—	100.00	84.28
Health and sanitation	—	—	—	—
Highways	5,700.00	10,074.50	14,031.58	8,490.47
Charities	—	—	—	—
Schools	—	691.72	—	—
Libraries	—	7,739.60	—	—
Recreation	—	1,317.27	—	—
Unclassified	—	308.94	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>350.00</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>11,600.00</b>	<b>37,000.00</b>	<b>40,400.00</b>	<b>30,370.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,600.00</i>	<i>7,000.00</i>	<i>400.00</i>	<i>370.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>30,000.00</i>	<i>40,000.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>89.33</b>	<b>3,092.62</b>	<b>47.79</b>	<b>636.00</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>89.33</i>	<i>3,092.62</i>	<i>47.79</i>	<i>636.00</i>
<b>Refunds</b>	<b>62.60</b>	<b>814.46</b>	<b>90.57</b>	<b>20.72</b>
<b>Agency, trust, and investment</b>	<b>6,141.32</b>	<b>19,326.38</b>	<b>6,030.28</b>	<b>3,805.62</b>
<i>Taxes and licenses for State</i>	<i>1,807.13</i>	<i>5,305.66</i>	<i>1,700.00</i>	<i>1,300.00</i>
<i>Taxes for county</i>	<i>3,288.26</i>	<i>5,082.55</i>	<i>1,831.00</i>	<i>1,400.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>803.53</i>	<i>8,581.17</i>	<i>2,198.68</i>	<i>749.22</i>
<i>All other</i>	<i>242.40</i>	<i>357.00</i>	<i>300.60</i>	<i>356.40</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$44,047.30	\$66,866.41	\$56,517.78	\$73,761.77
Permanent debt (except from sinking funds)	1,600.00	7,000.00	400.00	370.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,031.20	20,482.03	14,324.15	8,574.75
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	30,000.00	40,000.00	30,000.00
Transfers (except to sinking funds) and refunds	151.93	3,907.08	138.36	656.72
Agency, trust, and investment	6,141.32	19,326.38	6,030.28	3,805.62
<b>Total payments</b>	<b>\$67,971.75</b>	<b>\$147,581.90</b>	<b>\$117,410.57</b>	<b>\$117,168.86</b>
Balance on hand, including funds	5,896.48	12,569.32	6,643.38	11,374.13
<b>GRAND TOTAL</b>	<b>\$73,868.23</b>	<b>\$160,151.22</b>	<b>\$127,053.95</b>	<b>\$128,542.99</b>

TABLE I. — *Summary of Financial Transactions.* Town

RECEIPTS.	Gill POPULATION 995	Sherborn POPULATION 994	Bernardston POPULATION 975	Ashby POPULATION 957
<b>REVENUE.</b>	<b>\$56,345.19</b>	<b>\$83,953.48</b>	<b>\$47,580.19</b>	<b>\$64,363.19</b>
<b>General</b>	<b>49,399.08</b>	<b>72,870.76</b>	<b>40,357.27</b>	<b>54,396.19</b>
<i>Taxes</i>	<i>31,755.87</i>	<i>62,658.40</i>	<i>26,823.62</i>	<i>37,738.19</i>
Property, poll, and income	31,575.72	62,299.49	26,635.68	37,204.19
Corporation, bank, etc.	180.15	358.91	187.94	534.19
<i>Licenses and permits</i>	<i>5.00</i>	<i>90.50</i>	<i>739.50</i>	<i>29.19</i>
<i>Fines and forfeits</i>	<i>622.00</i>	<i>—</i>	<i>220.00</i>	<i>102.19</i>
<i>Grants and gifts</i>	<i>17,016.21</i>	<i>10,121.86</i>	<i>12,574.15</i>	<i>16,535.19</i>
For expenses	15,316.21	7,971.86	10,574.15	13,725.19
For outlays	1,700.00	2,150.00	2,000.00	2,800.19
All other	—	—	—	—
<b>Commercial</b>	<b>6,946.11</b>	<b>11,082.72</b>	<b>7,222.92</b>	<b>9,966.19</b>
<i>Special assessments</i>	<i>—</i>	<i>273.36</i>	<i>—</i>	<i>—</i>
To meet expenses	—	273.36	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,297.44</i>	<i>2,186.02</i>	<i>1,574.52</i>	<i>1,923.19</i>
<i>Departmental</i>	<i>5,105.15</i>	<i>6,048.08</i>	<i>3,158.73</i>	<i>4,845.19</i>
General government	40.00	46.00	8.00	70.19
Protection of persons and property	35.26	110.20	39.77	15.19
Health and sanitation	—	53.57	—	—
Highways	433.62	1,274.91	318.00	1,020.19
Charities	4,429.64	4,174.00	1,302.00	3,465.19
Soldiers' benefits	50.00	—	—	120.19
Schools	105.48	370.15	1,402.13	94.19
Libraries	11.15	19.25	27.87	18.19
Recreation	—	—	—	—
Unclassified	—	—	60.96	41.19
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>165.05</i>	<i>469.38</i>	<i>—</i>	<i>737.19</i>
<i>Interest</i>	<i>378.47</i>	<i>2,105.88</i>	<i>2,489.67</i>	<i>2,450.19</i>
On sinking funds	—	—	—	—
On trust and investment funds	14.28	1,072.02	2,002.62	1,723.19
All other	364.19	1,033.86	487.05	735.19
<b>NON-REVENUE.</b>	<b>\$13,088.60</b>	<b>\$74,929.43</b>	<b>\$19,625.53</b>	<b>\$19,733.19</b>
<b>Offsets to outlays</b>	<b>2,863.50</b>	<b>35,853.94</b>	<b>2,700.00</b>	<b>85.19</b>
<i>Departmental</i>	<i>2,863.50</i>	<i>35,853.94</i>	<i>2,700.00</i>	<i>85.19</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>5,000.00</b>	<b>30,651.46</b>	<b>10,000.00</b>	<b>13,100.19</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds, refunded current year</i>	<i>—</i>	<i>651.46</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>5,000.00</i>	<i>30,000.00</i>	<i>10,000.00</i>	<i>13,100.19</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>51.10</b>	<b>400.00</b>	<b>1,910.66</b>	<b>1,793.19</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	51.10	400.00	1,910.66	1,793.19
<b>Refunds</b>	<b>52.84</b>	<b>380.02</b>	<b>291.41</b>	<b>131.19</b>
<b>Agency, trust, and investment</b>	<b>5,121.16</b>	<b>7,644.01</b>	<b>4,723.46</b>	<b>4,623.19</b>
<i>Taxes and licenses for State</i>	<i>1,500.00</i>	<i>3,400.00</i>	<i>1,500.00</i>	<i>1,600.19</i>
<i>Taxes for county</i>	<i>2,740.21</i>	<i>3,226.38</i>	<i>2,740.21</i>	<i>1,518.19</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>610.15</i>	<i>577.83</i>	<i>184.45</i>	<i>1,080.19</i>
All other	270.80	439.80	298.80	423.19
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$59,208.69	\$119,807.42	\$50,280.19	\$64,448.19
Premiums	—	—	—	—
Municipal indebtedness	5,000.00	30,651.46	10,000.00	13,100.19
Transfers and refunds	103.94	780.02	2,202.07	1,924.19
Agency, trust, and investment	5,121.16	7,644.01	4,723.46	4,623.19
<b>Total receipts</b>	<b>\$69,433.79</b>	<b>\$158,882.91</b>	<b>\$67,205.72</b>	<b>\$84,096.19</b>
Balance on hand, including funds	4,433.00	2,163.49	7,041.74	4,841.19
<b>GRAND TOTAL</b>	<b>\$73,866.79</b>	<b>\$161,046.40</b>	<b>\$74,247.46</b>	<b>\$88,938.19</b>



## aded According to Population of 1935 — Continued.

PAYMENTS.	Gill POPULATION 995	Sherborn POPULATION 994	Bernardston POPULATION 975	Ashby POPULATION 957
<b>aintenance</b>	<b>\$43,163.87</b>	<b>\$69,538.01</b>	<b>\$43,366.47</b>	<b>\$52,093.73</b>
<i>Departmental</i>	<i>43,990.27</i>	<i>68,015.07</i>	<i>43,109.72</i>	<i>51,253.73</i>
General government	2,069.37	4,548.92	2,665.47	2,146.76
Protection of persons and property	1,229.75	2,691.85	1,307.30	1,549.11
Health and sanitation	276.05	2,190.97	683.88	1,422.53
Highways	10,444.41	26,297.34	12,045.49	20,008.23
Charities	8,870.85	8,786.69	6,566.75	7,918.01
Soldiers' benefits	249.50	460.35	400.00	343.55
Schools	18,757.40	19,588.02	17,618.47	16,622.59
Libraries	838.51	1,976.88	529.33	878.27
Recreation	16.58	267.96	469.11	241.83
Pensions	—	—	—	—
Unclassified	237.85	1,206.09	823.92	122.85
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	173.60	1,519.64	—	840.00
Administration of trust funds	—	3.30	256.75	—
<b>terest</b>	<b>249.33</b>	<b>512.56</b>	<b>31.04</b>	<b>529.14</b>
<i>Loans, general purposes</i>	<i>249.33</i>	<i>512.56</i>	<i>31.04</i>	<i>529.14</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>utlays</b>	<b>5,114.91</b>	<b>42,006.45</b>	<b>4,272.46</b>	<b>3,146.50</b>
<i>Departmental</i>	<i>5,114.91</i>	<i>41,857.77</i>	<i>4,272.46</i>	<i>3,146.50</i>
General government	—	—	—	—
Protection of persons and property	27.98	21.63	—	—
Health and sanitation	319.30	—	—	—
Highways	4,662.28	41,426.91	4,272.46	3,146.50
Charities	—	—	—	—
Schools	80.35	—	—	—
Libraries	—	—	—	—
Recreation	25.00	409.23	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	148.68	—	—
<b>municipal indebtedness</b>	<b>7,966.66</b>	<b>36,351.46</b>	<b>10,000.00</b>	<b>14,800.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,966.66</i>	<i>2,700.00</i>	<i>—</i>	<i>1,700.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>651.46</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>5,000.00</i>	<i>33,000.00</i>	<i>10,000.00</i>	<i>13,100.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>ansfers</b>	<b>51.10</b>	<b>400.00</b>	<b>1,910.66</b>	<b>1,793.54</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>51.10</i>	<i>400.00</i>	<i>1,910.66</i>	<i>1,793.54</i>
<b>efunds</b>	<b>52.84</b>	<b>380.02</b>	<b>291.41</b>	<b>131.34</b>
<b>gency, trust, and investment</b>	<b>5,084.34</b>	<b>7,768.82</b>	<b>4,704.07</b>	<b>4,552.39</b>
<i>Taxes and licenses for State</i>	<i>1,500.00</i>	<i>3,400.00</i>	<i>1,500.00</i>	<i>1,600.00</i>
<i>Taxes for county</i>	<i>2,740.21</i>	<i>3,226.38</i>	<i>2,740.21</i>	<i>1,518.29</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>573.33</i>	<i>699.64</i>	<i>165.06</i>	<i>1,010.30</i>
<i>All other</i>	<i>270.80</i>	<i>442.80</i>	<i>298.80</i>	<i>423.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$43,413.20	\$70,050.57	\$43,397.51	\$52,622.87
Permanent debt (except from sinking funds)	2,966.66	2,700.00	—	1,700.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,114.91	42,006.45	4,272.46	3,146.50
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	651.46	—	—
Temporary loans	5,000.00	33,000.00	10,000.00	13,100.00
Transfers (except to sinking funds) and	—	—	—	—
refunds	103.94	780.02	2,202.07	1,924.88
Agency, trust, and investment	5,084.34	7,768.82	4,704.07	4,552.39
<b>Total payments</b>	<b>\$61,683.05</b>	<b>\$156,957.32</b>	<b>\$64,576.11</b>	<b>\$77,046.64</b>
Balance on hand, including funds	12,183.74	4,089.08	9,671.35	11,891.49
<b>GRAND TOTAL</b>	<b>\$73,866.79</b>	<b>\$161,046.40</b>	<b>\$74,247.46</b>	<b>\$88,938.13</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Granby POPULATION 956	Southampton POPULATION 954	Conway POPULATION 952	Harvard POPULATION 952
<b>REVENUE.</b>	<b>\$49,648.90</b>	<b>\$54,858.61</b>	<b>\$69,638.07</b>	<b>\$76,228.74</b>
<b>General</b>	<b>44,728.95</b>	<b>45,005.54</b>	<b>60,596.52</b>	<b>62,598.57</b>
<i>Taxes</i>	<i>26,285.04</i>	<i>26,088.51</i>	<i>34,515.24</i>	<i>49,203.84</i>
Property, poll, and income	26,177.21	25,894.49	34,292.12	49,200.75
Corporation, bank, etc.	107.83	194.02	223.12	3.09
<i>Licenses and permits</i>	<i>1,116.63</i>	<i>506.00</i>	<i>360.00</i>	<i>53.00</i>
<i>Fines and forfeits</i>	<i>225.00</i>	<i>52.45</i>	<i>10.00</i>	<i>461.00</i>
<i>Grants and gifts</i>	<i>17,102.28</i>	<i>18,358.58</i>	<i>25,711.28</i>	<i>12,880.73</i>
For expenses	14,702.28	15,558.58	22,111.28	10,080.73
For outlays	2,400.00	2,800.00	3,600.00	2,800.00
All other	—	—	—	—
<b>Commercial</b>	<b>4,919.95</b>	<b>9,853.07</b>	<b>9,041.55</b>	<b>13,630.17</b>
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,762.18</i>	<i>1,413.11</i>	<i>1,344.18</i>	<i>3,407.60</i>
<i>Departmental</i>	<i>1,274.13</i>	<i>3,637.69</i>	<i>6,325.66</i>	<i>5,460.05</i>
General government	29.06	—	85.50	116.25
Protection of persons and property	21.37	8.00	17.42	39.42
Health and sanitation	—	60.00	547.50	618.80
Highways	—	2,051.50	3,496.75	3,258.58
Charities	482.16	1,459.09	1,006.96	705.78
Soldiers' benefits	—	20.00	—	—
Schools	734.52	17.88	1,169.03	394.40
Libraries	7.02	19.00	—	314.62
Recreation	—	—	—	—
Unclassified	—	2.22	2.50	2.20
<i>Public service enterprises</i>	—	<i>2,892.21</i>	—	<i>8.80</i>
Electric light	—	—	—	—
Water	—	2,892.21	—	—
All other	—	—	—	8.80
<i>Cemeteries</i>	<i>596.94</i>	<i>414.25</i>	—	<i>1,533.14</i>
<i>Interest</i>	<i>1,286.70</i>	<i>1,495.81</i>	<i>1,371.71</i>	<i>3,230.58</i>
On sinking funds	—	—	—	—
On trust and investment funds	205.21	953.46	537.01	2,520.72
All other	1,081.49	542.35	834.70	709.86
<b>NON-REVENUE.</b>	<b>\$16,632.31</b>	<b>\$12,629.06</b>	<b>\$18,300.28</b>	<b>\$21,320.36</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>1,274.96</b>	<b>3,400.00</b>	<b>3,034.40</b>
<i>Departmental</i>	—	<i>1,274.96</i>	<i>3,400.00</i>	<i>3,034.40</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>8,000.00</b>	<b>5,000.00</b>	<b>10,000.00</b>	<b>—</b>
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>8,000.00</i>	<i>5,000.00</i>	<i>10,000.00</i>	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>246.86</b>	<b>752.90</b>	<b>84.00</b>	<b>4,602.91</b>
<i>From sinking funds</i>	—	—	—	—
All other	246.86	752.90	84.00	4,602.91
<b>Refunds</b>	<b>113.08</b>	<b>44.46</b>	<b>—</b>	<b>376.47</b>
<b>Agency, trust, and investment</b>	<b>8,272.37</b>	<b>5,556.74</b>	<b>4,816.28</b>	<b>13,306.58</b>
<i>Taxes and licenses for State</i>	<i>1,606.34</i>	<i>1,505.94</i>	<i>1,600.00</i>	<i>3,614.26</i>
<i>Taxes for county</i>	<i>2,868.85</i>	<i>2,689.54</i>	<i>2,922.89</i>	<i>3,877.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>3,478.58</i>	<i>983.26</i>	<i>6.59</i>	<i>5,415.12</i>
All other	318.60	375.00	286.80	400.20
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$49,648.90	\$56,133.57	\$73,038.07	\$79,263.14
Premiums	—	—	—	—
Municipal indebtedness	8,000.00	5,000.00	10,000.00	—
Transfers and refunds	359.94	797.36	84.00	4,979.38
Agency, trust, and investment	8,272.37	5,556.74	4,816.28	13,306.58
<b>Total receipts</b>	<b>\$66,281.21</b>	<b>\$67,487.67</b>	<b>\$87,938.35</b>	<b>\$97,549.10</b>
Balance on hand, including funds	4,127.05	5,173.40	668.02	12,823.41
<b>GRAND TOTAL</b>	<b>\$70,408.26</b>	<b>\$72,661.07</b>	<b>\$88,606.37</b>	<b>\$110,372.51</b>

## Graded According to Population of 1935 — Continued.

PAYMENTS.	Granby POPULATION 956	Southampton POPULATION 954	Conway POPULATION 952	Harvard POPULATION 952
<b>Maintenance</b>	<b>\$38,404.50</b>	<b>\$44,237.14</b>	<b>\$58,983.71</b>	<b>\$69,035.42</b>
<i>Departmental</i>	<i>37,846.39</i>	<i>43,290.03</i>	<i>58,961.78</i>	<i>67,315.08</i>
General government	2,033.67	2,795.16	2,041.10	4,617.30
Protection of persons and property	668.99	2,357.51	886.07	4,445.52
Health and sanitation	904.70	600.45	453.45	4,697.42
Highways	12,163.00	13,722.86	20,373.52	27,028.77
Charities	2,847.19	5,185.41	7,025.01	4,425.30
Soldiers' benefits	1,255.31	254.18	2.98	—
Schools	16,157.61	16,378.23	26,997.24	17,159.57
Libraries	685.25	684.53	—	3,130.39
Recreation	16.58	66.58	537.62	1,039.45
Pensions	—	—	—	28.25
Unclassified	1,114.09	1,245.12	644.79	743.11
<i>Public service enterprises</i>	<i>—</i>	<i>188.88</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	188.88	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>558.11</i>	<i>758.23</i>	<i>21.93</i>	<i>1,720.34</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>212.81</b>	<b>2,322.03</b>	<b>363.47</b>	<b>—</b>
<i>Loans, general purposes</i>	<i>212.81</i>	<i>89.93</i>	<i>363.47</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,232.10</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>1,240.46</b>	<b>4,926.94</b>	<b>6,396.08</b>	<b>1,996.17</b>
<i>Departmental</i>	<i>1,240.46</i>	<i>4,926.94</i>	<i>6,396.08</i>	<i>1,996.17</i>
General government	—	—	—	40.33
Protection of persons and property	—	—	—	25.00
Health and sanitation	—	—	—	—
Highways	1,240.46	4,926.94	6,396.08	1,930.84
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>12,000.00</b>	<b>7,500.00</b>	<b>11,000.00</b>	<b>—</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>2,500.00</i>	<i>1,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>12,000.00</i>	<i>5,000.00</i>	<i>10,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>246.86</b>	<b>752.90</b>	<b>84.00</b>	<b>4,602.91</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>246.86</i>	<i>752.90</i>	<i>84.00</i>	<i>4,602.91</i>
<b>Refunds</b>	<b>113.08</b>	<b>44.46</b>	<b>—</b>	<b>376.47</b>
<b>Agency, trust, and investment</b>	<b>8,597.13</b>	<b>5,556.74</b>	<b>5,269.29</b>	<b>13,552.47</b>
<i>Taxes and licenses for State</i>	<i>1,606.34</i>	<i>1,505.94</i>	<i>1,600.00</i>	<i>3,614.26</i>
<i>Taxes for county</i>	<i>2,868.85</i>	<i>2,689.54</i>	<i>2,922.89</i>	<i>3,877.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,803.34</i>	<i>986.26</i>	<i>459.60</i>	<i>5,661.01</i>
<i>All other</i>	<i>318.60</i>	<i>375.00</i>	<i>286.80</i>	<i>400.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$38,617.31	\$46,559.17	\$59,347.18	\$69,035.42
Permanent debt (except from sinking funds)	—	2,500.00	1,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	1,240.46	4,926.94	6,396.08	1,996.17
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	12,000.00	5,000.00	10,000.00	—
Transfers (except to sinking funds) and refunds	359.94	797.36	84.00	4,979.38
Agency, trust, and investment	8,597.13	5,556.74	5,269.29	13,552.47
<b>Total payments</b>	<b>\$60,814.84</b>	<b>\$65,340.21</b>	<b>\$82,096.55</b>	<b>\$89,563.44</b>
<i>Balance on hand, including funds</i>	<i>9,593.42</i>	<i>7,320.86</i>	<i>6,509.82</i>	<i>20,809.07</i>
<b>GRAND TOTAL</b>	<b>\$70,408.26</b>	<b>\$72,661.07</b>	<b>\$88,606.37</b>	<b>\$110,372.51</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wellfleet POPULATION 948	East Brookfield POPULATION 945	Charlemont POPULATION 923	New Marlborough POPULATION 921
<b>REVENUE.</b>	<b>\$58,581.86</b>	<b>\$45,957.06</b>	<b>\$50,949.04</b>	<b>\$81,348.41</b>
<b>General</b>	<b>52,275.35</b>	<b>37,453.03</b>	<b>40,053.63</b>	<b>74,785.45</b>
Taxes . . . . .	45,341.28	29,153.37	22,200.15	49,262.73
Property, poll, and income	45,053.62	28,818.85	22,065.91	48,006.79
Corporation, bank, etc.	287.66	334.52	134.24	1,255.94
Licenses and permits	100.50	646.00	1,556.50	134.50
Fines and forfeits	117.15	345.10	40.00	303.00
Grants and gifts	6,716.42	7,308.56	16,256.98	25,085.22
For expenses	4,916.42	6,258.56	13,806.98	22,835.22
For outlays	1,800.00	1,050.00	2,450.00	2,250.00
All other	—	—	—	—
<b>Commercial</b>	<b>6,306.51</b>	<b>8,504.03</b>	<b>10,895.41</b>	<b>6,562.96</b>
Special assessments	133.35	—	—	—
To meet expenses	133.35	—	—	—
To meet outlays	—	—	—	—
Privileges	1,644.30	1,183.94	1,498.74	1,871.67
Departmental	2,162.91	4,337.24	8,819.77	3,397.33
General government	—	88.26	424.50	194.90
Protection of persons and property	44.31	56.87	71.88	24.59
Health and sanitation	427.14	—	—	—
Highways	—	1,420.71	2,678.31	1,783.72
Charities	1,258.82	2,283.26	657.02	1,394.12
Soldiers' benefits	160.00	72.00	5.00	—
Schools	68.06	259.07	4,949.25	—
Libraries	42.25	23.99	22.61	—
Recreation	—	—	—	—
Unclassified	162.33	133.08	11.20	—
Public service enterprises	—	2,204.25	—	—
Electric light	—	—	—	—
Water	—	2,204.25	—	—
All other	—	—	—	—
Cemeteries	1,120.49	134.25	7.00	122.60
Interest	1,245.46	644.35	569.90	1,171.36
On sinking funds	—	—	—	—
On trust and investment funds	60.00	36.33	176.96	5.54
All other	1,185.46	608.02	392.94	1,165.82
<b>NON-REVENUE.</b>	<b>\$53,473.14</b>	<b>\$34,803.46</b>	<b>\$9,132.45</b>	<b>\$57,503.13</b>
Offsets to outlays	—	3,567.00	2,550.00	8,333.31
Departmental	—	3,567.00	2,550.00	8,333.31
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>42,001.75</b>	<b>26,500.00</b>	<b>—</b>	<b>43,500.00</b>
Loans, general purposes	2,000.00	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	40,000.00	26,500.00	—	43,500.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	1.75	—	—	—
<b>Transfers</b>	<b>60.00</b>	<b>24.60</b>	<b>221.96</b>	<b>8.00</b>
From sinking funds	—	—	—	—
All other	60.00	24.60	221.96	8.00
<b>Refunds</b>	<b>63.10</b>	<b>189.26</b>	<b>47.13</b>	<b>49.35</b>
<b>Agency, trust, and investment</b>	<b>11,348.29</b>	<b>4,522.60</b>	<b>6,313.36</b>	<b>5,612.47</b>
Taxes and licenses for State	2,903.39	1,700.00	1,807.13	2,000.00
Taxes for county	4,950.88	1,831.00	3,288.26	2,987.01
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	3,208.42	691.60	1,013.97	258.26
All other	285.60	300.00	204.00	367.20
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$58,581.86	\$49,524.06	\$53,499.04	\$89,681.72
Premiums	1.75	—	—	—
Municipal indebtedness	42,000.00	26,500.00	—	43,500.00
Transfers and refunds	123.10	213.86	269.09	57.35
Agency, trust, and investment	11,348.29	4,522.60	6,313.36	5,612.47
<b>Total receipts</b>	<b>\$112,055.00</b>	<b>\$80,760.52</b>	<b>\$60,081.49</b>	<b>\$138,851.54</b>
Balance on hand, including funds	485.92	6,185.48	16,439.88	11,392.19
<b>GRAND TOTAL</b>	<b>\$112,540.92</b>	<b>\$86,946.00</b>	<b>\$76,521.37</b>	<b>\$150,243.73</b>



## Graded According to Population of 1935 — Continued.

PAYMENTS.	Wellfleet POPULATION 948	East Brookfield POPULATION 945	Charlemont POPULATION 923	New Marlborough POPULATION 921
<b>Maintenance</b>	<b>\$51,758.91</b>	<b>\$39,569.33</b>	<b>\$48,010.71</b>	<b>\$57,798.88</b>
<i>Departmental</i>	<i>50,667.73</i>	<i>38,504.64</i>	<i>47,933.71</i>	<i>57,374.50</i>
General government	5,697.59	2,451.90	3,114.87	2,850.86
Protection of persons and property	3,501.37	1,513.76	1,055.11	739.33
Health and sanitation	3,061.37	964.14	1,212.71	1,880.64
Highways	14,404.73	9,217.68	18,466.93	21,960.96
Charities	6,000.05	3,648.65	4,361.00	8,322.58
Soldiers' benefits	477.90	117.59	585.81	—
Schools	15,584.42	15,288.51	18,241.26	19,439.87
Libraries	524.83	800.27	260.44	569.83
Recreation	90.56	18.01	17.06	18.95
Pensions	—	—	—	—
Unclassified	1,224.91	484.13	618.52	1,591.48
<i>Public service enterprises</i>	<i>—</i>	<i>2,208.36</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	2,208.36	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,191.18</i>	<i>856.33</i>	<i>77.00</i>	<i>424.38</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>539.28</b>	<b>359.15</b>	<b>—</b>	<b>1,347.15</b>
<i>Loans, general purposes</i>	<i>539.28</i>	<i>337.90</i>	<i>—</i>	<i>1,347.15</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>21.25</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>1,377.37</b>	<b>6,312.50</b>	<b>6,283.37</b>	<b>18,429.71</b>
<i>Departmental</i>	<i>1,377.37</i>	<i>5,531.19</i>	<i>6,283.37</i>	<i>18,429.71</i>
General government	—	—	45.00	75.76
Protection of persons and property	492.47	—	—	—
Health and sanitation	100.00	—	—	—
Highways	580.39	5,031.19	4,276.48	17,570.08
Charities	—	—	—	—
Schools	—	500.00	1,961.89	783.87
Libraries	—	—	—	—
Recreation	204.51	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>781.31</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>42,313.66</b>	<b>28,000.00</b>	<b>—</b>	<b>42,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>1,200.00</i>	<i>—</i>	<i>2,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>33,098.13</i>	<i>26,000.00</i>	<i>—</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years</i>	<i>8,215.53</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>60.00</b>	<b>24.60</b>	<b>221.96</b>	<b>8.00</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>60.00</i>	<i>24.60</i>	<i>221.96</i>	<i>8.00</i>
<b>Refunds</b>	<b>63.10</b>	<b>189.26</b>	<b>47.13</b>	<b>49.35</b>
<b>Agency, trust, and investment</b>	<b>5,329.71</b>	<b>4,637.93</b>	<b>6,312.75</b>	<b>5,610.01</b>
<i>Taxes and licenses for State</i>	<i>3,153.48</i>	<i>1,700.00</i>	<i>1,807.13</i>	<i>2,000.00</i>
<i>Taxes for county</i>	<i>—</i>	<i>1,831.00</i>	<i>3,288.26</i>	<i>2,987.01</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,067.03</i>	<i>700.73</i>	<i>1,013.36</i>	<i>255.80</i>
<i>All other</i>	<i>109.20</i>	<i>406.20</i>	<i>204.00</i>	<i>367.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$52,298.19	\$39,928.48	\$48,010.71	\$59,146.03
Permanent debt (except from sinking funds)	1,000.00	1,200.00	—	2,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	1,377.37	6,312.50	6,283.37	18,429.71
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	41,313.66	26,000.00	—	40,000.00
Transfers (except to sinking funds) and refunds	123.10	213.86	269.09	57.35
Agency, trust, and investment	5,329.71	4,637.93	6,312.75	5,610.01
<b>Total payments</b>	<b>\$101,442.03</b>	<b>\$79,092.77</b>	<b>\$60,875.92</b>	<b>\$125,743.10</b>
<i>Balance on hand, including funds</i>	<i>11,098.89</i>	<i>7,853.23</i>	<i>15,645.45</i>	<i>24,500.63</i>
<b>GRAND TOTAL</b>	<b>\$112,540.92</b>	<b>\$86,946.00</b>	<b>\$76,521.37</b>	<b>\$150,243.73</b>

¹ Includes \$1,000 paid from gifts for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ashfield POPULATION 918	Brimfield POPULATION 892	Hampden POPULATION 854	Royalston POPULATION 841
<b>REVENUE.</b>	<b>\$68,419.17</b>	<b>\$66,879.24</b>	<b>\$46,890.69</b>	<b>\$66,280.03</b>
<b>General</b>	<b>57,045.13</b>	<b>54,993.66</b>	<b>39,736.42</b>	<b>50,456.10</b>
Taxes	32,967.61	35,638.51	24,193.18	29,687.09
Property, poll, and income	32,580.34	35,212.15	24,060.32	29,484.44
Corporation, bank, etc.	387.27	426.36	132.86	202.65
Licenses and permits	23.00	22.00	212.50	5.75
Fines and forfeits	—	622.90	153.10	10.00
Grants and gifts	24,054.52	18,695.74	15,177.64	20,753.26
For expenses	20,054.52	15,695.74	13,477.64	17,403.26
For outlays	4,000.00	3,000.00	1,700.00	3,350.00
All other	—	14.51	—	—
<b>Commercial</b>	<b>11,374.04</b>	<b>11,885.58</b>	<b>7,154.27</b>	<b>15,823.93</b>
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	1,812.30	1,364.04	1,333.34	1,192.82
Departmental	7,482.34	8,203.44	6,420.39	13,016.90
General government	129.00	197.00	7.05	206.94
Protection of persons and property	34.36	25.40	10.40	42.62
Health and sanitation	—	—	292.95	—
Highways	3,383.22	4,341.87	2,251.75	9,255.40
Charities	994.25	1,234.06	2,049.98	2,020.63
Soldiers' benefits	—	120.00	48.00	120.00
Schools	2,910.41	2,280.00	678.31	1,348.87
Libraries	25.00	5.11	—	.58
Recreation	—	—	—	—
Unclassified	6.10	—	81.95	21.86
Public service enterprises	—	—	—	1.05
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	1.05
Cemeteries	—	1,515.99	72.59	277.90
Interest	2,079.40	802.11	327.95	1,335.26
On sinking funds	—	—	—	—
On trust and investment funds	1,127.66	411.12	93.18	1,076.84
All other	951.74	390.99	234.77	258.42
<b>NON-REVENUE.</b>	<b>\$10,195.56</b>	<b>\$44,507.08</b>	<b>\$25,332.26</b>	<b>\$22,678.38</b>
<b>Offsets to outlays</b>	<b>3,125.00</b>	<b>6,061.96</b>	<b>6,800.00</b>	<b>3,200.00</b>
Departmental	3,125.00	6,061.96	6,800.00	3,200.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>—</b>	<b>33,000.00</b>	<b>15,000.00</b>	<b>15,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	33,000.00	15,000.00	15,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>712.23</b>	<b>286.19</b>	<b>122.31</b>	<b>1,025.46</b>
From sinking funds	—	—	—	—
All other	712.23	286.19	122.31	1,025.46
<b>Refunds</b>	<b>73.88</b>	<b>143.34</b>	<b>173.60</b>	<b>14.76</b>
<b>Agency, trust, and investment</b>	<b>6,284.45</b>	<b>5,015.59</b>	<b>3,236.35</b>	<b>3,438.16</b>
Taxes and licenses for State	1,909.00	1,514.00	1,200.00	1,305.15
Taxes for county	3,470.94	1,545.16	1,236.13	1,400.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	586.31	1,706.23	523.42	476.81
All other	318.20	250.20	276.80	256.20
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$71,544.17	\$72,941.20	\$53,690.69	\$69,480.03
Premiums	—	—	—	—
Municipal indebtedness	—	33,000.00	15,000.00	15,000.00
Transfers and refunds	786.11	429.53	295.91	1,040.22
Agency, trust, and investment	6,284.45	5,015.59	3,236.35	3,438.16
<b>Total receipts</b>	<b>\$78,614.73</b>	<b>\$111,386.32</b>	<b>\$72,222.95</b>	<b>\$88,958.41</b>
Balance on hand, including funds	13,757.64	5,862.55	4,756.72	11,492.75
<b>GRAND TOTAL</b>	<b>\$92,372.37</b>	<b>\$117,248.87</b>	<b>\$76,979.67</b>	<b>\$100,451.16</b>

## Graded According to Population of 1935 — Continued.

PAYMENTS.	Ashfield POPULATION 918	Brimfield POPULATION 892	Hampden POPULATION 854	Royalston POPULATION 841
<b>Maintenance</b>	<b>\$56,114.77</b>	<b>\$56,712.48</b>	<b>\$43,701.24</b>	<b>\$56,630.17</b>
<i>Departmental</i>	<i>56,114.77</i>	<i>54,914.97</i>	<i>43,273.50</i>	<i>56,039.08</i>
General government	2,319.98	3,523.96	1,924.26	2,524.98
Protection of persons and property	840.41	1,437.04	926.01	2,322.48
Health and sanitation	553.77	602.06	870.37	1,851.78
Highways	22,895.18	17,751.97	11,829.33	21,977.54
Charities	4,161.22	6,741.81	5,689.26	8,378.10
Soldiers' benefits	—	273.80	267.25	754.42
Schools	22,128.56	23,214.01	18,725.98	16,673.08
Libraries	1,358.64	814.98	685.23	461.71
Recreation	145.34	114.91	36.55	63.64
Pensions	—	—	—	—
Unclassified	1,711.67	440.43	2,319.26	1,031.35
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10.00</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	10.00
Cemeteries	—	1,797.51	427.74	571.09
Administration of trust funds	—	—	—	10.00
<b>Interest</b>	<b>—</b>	<b>308.24</b>	<b>368.92</b>	<b>335.02</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>308.24</i>	<i>368.92</i>	<i>335.02</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>6,811.48</b>	<b>10,880.70</b>	<b>11,607.95</b>	<b>4,751.69</b>
<i>Departmental</i>	<i>6,811.48</i>	<i>10,880.70</i>	<i>11,607.95</i>	<i>4,517.27</i>
General government	—	78.00	—	—
Protection of persons and property	—	—	411.24	—
Health and sanitation	—	—	—	—
Highways	6,811.48	10,802.70	10,947.54	4,479.47
Charities	—	—	—	—
Schools	—	—	—	37.80
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	249.17	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	234.42
<b>Municipal indebtedness</b>	<b>—</b>	<b>38,000.00</b>	<b>15,400.00</b>	<b>23,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>400.00</i>	<i>500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>38,000.00</i>	<i>15,000.00</i>	<i>22,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>712.23</b>	<b>286.19</b>	<b>122.31</b>	<b>1,025.46</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>712.23</i>	<i>286.19</i>	<i>122.31</i>	<i>1,025.46</i>
<b>Refunds</b>	<b>73.88</b>	<b>143.34</b>	<b>173.60</b>	<b>14.76</b>
<b>Agency, trust, and investment</b>	<b>6,842.42</b>	<b>5,640.26</b>	<b>3,192.22</b>	<b>3,527.41</b>
<i>Taxes and licenses for State</i>	<i>1,909.00</i>	<i>1,514.00</i>	<i>1,200.00</i>	<i>1,305.15</i>
<i>Taxes for county</i>	<i>3,470.94</i>	<i>1,545.16</i>	<i>1,236.13</i>	<i>1,400.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,144.28</i>	<i>2,330.90</i>	<i>479.29</i>	<i>570.86</i>
<i>All other</i>	<i>318.20</i>	<i>250.20</i>	<i>276.80</i>	<i>251.40</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$56,114.77	\$57,020.72	\$44,070.16	\$56,965.19
Permanent debt (except from sinking funds)	—	—	400.00	500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,811.48	10,880.70	11,607.95	4,751.69
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	38,000.00	15,000.00	22,500.00
Transfers (except to sinking funds) and refunds	786.11	429.53	295.91	1,040.22
Agency, trust, and investment	6,842.42	5,640.26	3,192.22	3,527.41
<b>Total payments</b>	<b>\$70,554.78</b>	<b>\$111,971.21</b>	<b>\$74,566.24</b>	<b>\$89,284.51</b>
<i>Balance on hand, including funds</i>	<i>21,817.59</i>	<i>5,277.66</i>	<i>2,413.43</i>	<i>11,166.65</i>
<b>GRAND TOTAL</b>	<b>\$92,372.37</b>	<b>\$117,248.87</b>	<b>\$76,979.67</b>	<b>\$100,451.16</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Halifax POPULATION 817	Bolton POPULATION 739	Paxton POPULATION 731	Boxford POPULATION 726
<b>REVENUE.</b>	<b>\$64,321.45</b>	<b>\$56,068.36</b>	<b>\$92,415.16</b>	<b>\$55,962.46</b>
<b>General</b>	<b>56,413.16</b>	<b>45,145.83</b>	<b>72,928.39</b>	<b>49,784.92</b>
Taxes . . . . .	44,341.93	31,803.45	35,637.91	35,321.04
Property, poll, and income	42,567.64	31,748.99	35,572.54	34,881.04
Corporation, bank, etc.	1,774.29	54.46	65.37	440.00
Licenses and permits	356.50	47.50	1,189.00	203.00
Fines and forfeits	82.05	135.00	6.00	—
Grants and gifts	11,632.68	13,159.88	36,095.48	14,260.88
For expenses	9,932.68	10,459.88	16,152.98	11,610.88
For outlays	1,700.00	2,700.00	19,942.50	2,650.00
All other	—	—	—	—
<b>Commercial</b>	<b>7,908.29</b>	<b>10,922.53</b>	<b>19,486.77</b>	<b>6,177.54</b>
Special assessments	226.93	—	15.70	43.76
To meet expenses	226.93	—	15.70	43.76
To meet outlays	—	—	—	—
Privileges	1,841.91	1,457.05	1,220.06	1,522.33
Departmental	4,367.47	7,545.41	5,625.90	3,190.53
General government	482.55	145.05	80.75	21.00
Protection of persons and property	30.78	217.16	10.00	11.24
Health and sanitation	169.29	644.75	—	—
Highways	—	3,700.00	4,106.87	2,450.81
Charities	2,016.71	2,058.95	1,307.63	511.03
Soldiers' benefits	—	190.00	70.00	—
Schools	1,664.91	573.57	—	—
Libraries	1.73	15.93	—	—
Recreation	—	—	—	—
Unclassified	1.50	—	50.65	196.45
Public service enterprises	—	6.75	10,080.49	—
Electric light	—	—	10,080.49	—
Water	—	—	—	—
All other	—	6.75	—	—
Cemeteries	152.55	347.25	258.00	—
Interest	1,319.43	1,566.07	2,286.62	1,420.92
On sinking funds	—	—	—	—
On trust and investment funds	4.23	886.28	1,441.67	1,064.35
All other	1,315.20	679.79	844.95	356.57
<b>NON-REVENUE.</b>	<b>\$59,580.21</b>	<b>\$34,617.64</b>	<b>\$30,864.86</b>	<b>\$29,792.67</b>
<b>Offsets to outlays</b>	<b>16,881.32</b>	<b>11,060.82</b>	<b>6,420.00</b>	<b>5,196.92</b>
Departmental	16,881.32	11,060.82	6,375.00	5,196.92
Public service enterprises	—	—	45.00	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>37,000.00</b>	<b>17,500.00</b>	<b>15,000.00</b>	<b>15,000.00</b>
Loans, general purposes	2,000.00	2,500.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	35,000.00	15,000.00	15,000.00	15,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>2,570.76</b>	<b>1,023.68</b>
From sinking funds	—	—	—	—
All other	—	—	2,570.76	1,023.68
<b>Refunds</b>	<b>318.48</b>	<b>131.59</b>	<b>506.46</b>	<b>10.56</b>
<b>Agency, trust, and investment</b>	<b>5,380.41</b>	<b>5,925.23</b>	<b>6,367.64</b>	<b>8,561.51</b>
Taxes and licenses for State	2,108.32	1,706.73	1,405.55	2,108.32
Taxes for county	2,393.42	1,831.00	1,508.00	2,013.84
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	491.47	2,080.90	3,151.69	4,150.15
All other	387.20	306.60	302.40	239.20
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$81,202.77	\$67,129.18	\$98,835.16	\$61,159.38
Premiums	—	—	—	—
Municipal indebtedness	37,000.00	17,500.00	15,000.00	15,000.00
Transfers and refunds	318.48	131.59	3,077.22	1,034.24
Agency, trust, and investment	5,380.41	5,925.23	6,367.64	8,561.51
<b>Total receipts</b>	<b>\$123,901.66</b>	<b>\$90,686.00</b>	<b>\$123,280.02</b>	<b>\$85,755.13</b>
Balance on hand, including funds	4,022.37	2,551.02	40,637.59	9,010.10
<b>GRAND TOTAL</b>	<b>\$127,924.03</b>	<b>\$93,237.02</b>	<b>\$163,917.61</b>	<b>\$94,765.23</b>



## Graded According to Population of 1935 — Continued.

PAYMENTS.	Halifax POPULATION 817	Bolton POPULATION 739	Paxton POPULATION 731	Boxford POPULATION 726
<b>Maintenance</b>	<b>\$52,073.98</b>	<b>\$48,048.88</b>	<b>\$60,644.18</b>	<b>\$51,096.65</b>
<i>Departmental</i>	<i>51,971.43</i>	<i>47,451.31</i>	<i>51,833.37</i>	<i>51,096.65</i>
General government	4,370.98	2,981.97	3,538.14	3,538.20
Protection of persons and property	3,866.01	1,954.45	955.34	2,360.22
Health and sanitation	1,076.21	1,571.15	1,042.12	1,041.79
Highways	12,961.30	16,846.09	13,400.30	22,121.74
Charities	10,803.24	5,157.79	4,546.40	4,503.15
Soldiers' benefits	517.02	120.00	120.15	61.50
Schools	16,101.94	16,815.26	25,177.74	15,604.75
Libraries	368.48	816.48	1,237.41	511.89
Recreation	51.58	74.51	207.86	130.45
Pensions	—	—	—	—
Unclassified	1,854.67	1,113.61	1,587.91	1,202.96
<i>Public service enterprises</i>	<i>—</i>	<i>3.37</i>	<i>8,302.81</i>	<i>—</i>
Electric light	—	—	8,239.31	—
Water	—	—	63.50	—
All other	—	3.37	—	—
<i>Cemeteries</i>	<i>102.55</i>	<i>594.20</i>	<i>503.00</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>5.00</i>	<i>—</i>
<b>Interest</b>	<b>387.07</b>	<b>383.57</b>	<b>3,698.79</b>	<b>238.99</b>
<i>Loans, general purposes</i>	<i>387.07</i>	<i>383.57</i>	<i>898.79</i>	<i>238.99</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,280.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>17,710.85</b>	<b>16,360.76</b>	<b>24,387.66</b>	<b>10,211.76</b>
<i>Departmental</i>	<i>17,710.85</i>	<i>16,360.76</i>	<i>8,342.75</i>	<i>10,211.76</i>
General government	—	—	92.60	—
Protection of persons and property	—	2,999.73	—	—
Health and sanitation	—	—	—	—
Highways	17,710.85	13,361.03	7,650.00	10,211.76
Charities	—	—	—	—
Schools	—	—	600.15	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>16,044.91</i>	<i>—</i>
Electric light	—	—	790.38	—
Water	—	—	15,254.53	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>42,000.00</b>	<b>15,600.00</b>	<b>37,420.00</b>	<b>16,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,000.00</i>	<i>600.00</i>	<i>17,420.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>38,000.00</i>	<i>15,000.00</i>	<i>20,000.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>2,570.76</b>	<b>1,023.68</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>2,570.76</i>	<i>1,023.68</i>
<b>Refunds</b>	<b>318.48</b>	<b>131.59</b>	<b>506.46</b>	<b>10.56</b>
<b>Agency, trust, and investment</b>	<b>5,384.64</b>	<b>6,008.30</b>	<b>26,583.05</b>	<b>8,602.18</b>
<i>Taxes and licenses for State</i>	<i>2,108.32</i>	<i>1,706.73</i>	<i>1,405.55</i>	<i>2,108.32</i>
<i>Taxes for county</i>	<i>2,393.42</i>	<i>1,831.00</i>	<i>1,508.00</i>	<i>2,013.84</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>495.70</i>	<i>2,163.97</i>	<i>23,367.10</i>	<i>4,190.82</i>
<i>All other</i>	<i>387.20</i>	<i>306.60</i>	<i>302.40</i>	<i>289.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$52,461.05	\$48,432.45	\$64,342.97	\$51,335.64
Permanent debt (except from sinking funds)	4,000.00	600.00	17,420.00	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	17,710.85	16,360.76	24,387.66	10,211.76
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	38,000.00	15,000.00	20,000.00	15,000.00
Transfers (except to sinking funds) and refunds	318.48	131.59	3,077.22	1,034.24
Agency, trust, and investment	5,384.64	6,008.30	26,583.05	8,602.18
<b>Total payments</b>	<b>\$117,875.02</b>	<b>\$86,533.10</b>	<b>\$155,810.90</b>	<b>\$87,183.82</b>
<i>Balance on hand, including funds</i>	<i>10,049.01</i>	<i>6,703.92</i>	<i>8,106.71</i>	<i>7,581.41</i>
<b>GRAND TOTAL</b>	<b>\$127,924.03</b>	<b>\$93,237.02</b>	<b>\$163,917.61</b>	<b>\$94,765.23</b>

<sup>1</sup> Paid from Federal grants for outlays.<sup>2</sup> Includes \$15,000 paid from Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Leverett POPULATION 726	Becket POPULATION 723	Petersham POPULATION 718	Brewster POPULATION 715
<b>REVENUE.</b>	<b>\$37,223.86</b>	<b>\$58,529.24</b>	<b>\$70,544.01</b>	<b>\$64,936.73</b>
<b>General</b>	<b>34,271.74</b>	<b>53,052.69</b>	<b>59,761.06</b>	<b>58,255.53</b>
Taxes	19,136.23	33,380.80	42,985.43	49,013.15
Property, poll, and income	18,964.86	32,809.92	42,790.71	48,877.70
Corporation, bank, etc.	171.37	570.88	194.72	135.45
Licenses and permits	7.00	591.50	18.00	101.00
Fines and forfeits	70.00	647.68	31.00	40.00
Grants and gifts	15,058.51	18,432.36	16,726.63	9,101.38
For expenses	15,058.51	15,522.36	13,226.63	7,101.38
For outlays	—	2,900.00	3,500.00	2,000.00
All other	—	10.35	—	—
<b>Commercial</b>	<b>2,952.12</b>	<b>5,476.55</b>	<b>10,782.95</b>	<b>6,681.20</b>
Special assessments	—	—	—	179.00
To meet expenses	—	—	—	179.00
To meet outlays	—	—	—	—
Privileges	1,206.25	1,009.40	1,790.89	2,618.41
Departmental	1,218.94	3,137.57	7,764.91	3,122.61
General government	—	157.60	266.35	117.00
Protection of persons and property	3.61	31.79	104.42	151.90
Health and sanitation	94.29	1.50	—	54.00
Highways	53.75	157.68	3,005.87	526.50
Charities	974.47	1,828.68	3,160.96	1,080.51
Soldiers' benefits	72.00	66.00	—	—
Schools	20.82	892.53	1,217.31	1,174.70
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	1.79	—	18.00
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	526.80	396.60	—
Interest	526.93	803.28	840.55	761.18
On sinking funds	—	—	—	—
On trust and investment funds	133.94	60.00	459.33	—
All other	392.99	743.28	381.22	761.18
<b>NON-REVENUE.</b>	<b>\$15,651.62</b>	<b>\$49,404.50</b>	<b>\$25,796.72</b>	<b>\$32,117.36</b>
<b>Offsets to outlays</b>	<b>2,699.95</b>	<b>10,499.81</b>	<b>2,244.02</b>	<b>6,600.00</b>
Departmental	2,699.95	10,499.81	2,244.02	6,600.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>10,000.00</b>	<b>29,950.00</b>	<b>17,000.00</b>	<b>16,090.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	10,000.00	29,950.00	17,000.00	16,000.00
Unpaid warrants or orders, current year	—	—	—	90.00
Premiums	—	—	—	—
<b>Transfers</b>	<b>198.84</b>	<b>—</b>	<b>381.65</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	198.84	—	381.65	—
<b>Refunds</b>	<b>2.04</b>	<b>162.02</b>	<b>230.13</b>	<b>174.35</b>
<b>Agency, trust, and investment</b>	<b>2,750.79</b>	<b>8,792.67</b>	<b>5,940.92</b>	<b>9,253.01</b>
Taxes and licenses for State	800.00	1,405.55	2,103.32	3,000.00
Taxes for county	1,461.45	2,090.91	2,261.00	5,121.59
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	287.14	5,061.41	1,280.00	1,007.22
All other	202.20	234.86	291.60	124.20
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$39,923.81	\$69,029.05	\$72,788.03	\$71,536.73
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	29,950.00	17,000.00	16,090.00
Transfers and refunds	209.88	162.02	611.78	174.35
Agency, trust, and investment	2,750.79	8,792.67	5,940.92	9,253.01
<b>Total receipts</b>	<b>\$52,875.48</b>	<b>\$107,933.74</b>	<b>\$96,340.73</b>	<b>\$97,054.09</b>
Balance on hand, including funds	6,727.40	827.98	9,942.12	10.11
<b>GRAND TOTAL</b>	<b>\$59,602.88</b>	<b>\$108,761.72</b>	<b>\$106,282.85</b>	<b>\$97,064.20</b>

## Graded According to Population of 1935 — Continued.

PAYMENTS.	Leverett POPULATION 726	Becket POPULATION 723	Petersham POPULATION 718	Brewster POPULATION 715
<b>Maintenance</b> . . . . .	<b>\$34,053.49</b>	<b>\$48,941.79</b>	<b>\$58,544.22</b>	<b>\$53,642.78</b>
<i>Departmental</i> . . . . .	<i>34,053.49</i>	<i>48,030.84</i>	<i>57,806.82</i>	<i>53,642.78</i>
General government . . . . .	1,167.64	2,788.27	3,740.02	5,199.07
Protection of persons and property . . . . .	505.36	1,471.98	1,715.89	2,985.01
Health and sanitation . . . . .	405.70	2,532.12	1,541.57	1,270.57
Highways . . . . .	10,857.77	15,219.33	21,863.31	15,486.05
Charities . . . . .	5,701.03	8,079.46	7,797.37	7,002.84
Soldiers' benefits . . . . .	326.08	—	105.00	346.97
Schools . . . . .	14,189.94	16,183.66	19,472.41	19,115.02
Libraries . . . . .	415.56	175.00	360.94	400.00
Recreation . . . . .	10.42	77.27	365.51	323.96
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	473.99	1,493.75	844.80	1,513.29
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>920.95</i>	<i>737.40</i>	<i>—</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b> . . . . .	<b>77.44</b>	<b>542.24</b>	<b>343.99</b>	<b>296.00</b>
<i>Loans, general purposes</i> . . . . .	<i>77.44</i>	<i>542.24</i>	<i>343.99</i>	<i>296.00</i>
<i>Loans, public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>3,699.91</b>	<b>17,006.73</b>	<b>3,011.22</b>	<b>11,667.42</b>
<i>Departmental</i> . . . . .	<i>3,699.91</i>	<i>17,006.73</i>	<i>3,011.22</i>	<i>11,667.42</i>
General government . . . . .	—	154.55	—	18.73
Protection of persons and property . . . . .	—	—	—	1,450.00
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	3,699.91	16,852.18	3,011.22	10,198.69
Charities . . . . .	—	—	—	—
Schools . . . . .	—	—	—	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b> . . . . .	<b>10,000.00</b>	<b>25,175.00</b>	<b>23,800.00</b>	<b>18,362.80</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>—</i>	<i>350.00</i>	<i>1,800.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>10,000.00</i>	<i>24,825.00</i>	<i>22,000.00</i>	<i>16,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>362.80</i>
<b>Transfers</b> . . . . .	<b>198.84</b>	<b>—</b>	<b>381.65</b>	<b>—</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>198.84</i>	<i>—</i>	<i>381.65</i>	<i>—</i>
<b>Refunds</b> . . . . .	<b>2.04</b>	<b>162.02</b>	<b>230.13</b>	<b>174.35</b>
<b>Agency, trust, and investment</b> . . . . .	<b>2,685.89</b>	<b>8,643.56</b>	<b>6,218.48</b>	<b>9,253.01</b>
<i>Taxes and licenses for State</i> . . . . .	<i>800.00</i>	<i>1,405.55</i>	<i>2,108.32</i>	<i>3,000.00</i>
<i>Taxes for county</i> . . . . .	<i>1,461.45</i>	<i>2,090.91</i>	<i>2,261.00</i>	<i>5,121.59</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>222.24</i>	<i>4,912.30</i>	<i>1,557.56</i>	<i>910.62</i>
<i>All other</i> . . . . .	<i>202.20</i>	<i>234.80</i>	<i>291.60</i>	<i>220.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$34,130.93	\$49,484.03	\$58,888.21	\$53,938.78
Permanent debt (except from sinking funds) . . . . .	—	350.00	1,800.00	2,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	3,699.91	17,006.73	3,011.22	11,667.42
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	10,000.00	24,825.00	22,000.00	16,362.80
Transfers (except to sinking funds) and refunds . . . . .	200.88	162.02	611.78	174.35
Agency, trust, and investment . . . . .	2,685.89	8,643.56	6,218.48	9,253.01
<b>Total payments</b> . . . . .	<b>\$50,717.61</b>	<b>\$100,471.34</b>	<b>\$92,529.69</b>	<b>\$93,396.36</b>
<i>Balance on hand, including funds</i> . . . . .	<i>8,885.27</i>	<i>8,290.38</i>	<i>13,753.16</i>	<i>3,667.84</i>
<b>GRAND TOTAL</b> . . . . .	<b>\$59,602.88</b>	<b>\$108,761.72</b>	<b>\$106,282.85</b>	<b>\$97,064.20</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Princeton POPULATION 707	Granville POPULATION 704	Carlisle POPULATION 688	Richmond POPULATION 628
<b>REVENUE.</b>	<b>\$83,023.43</b>	<b>\$69,204.42</b>	<b>\$53,301.54</b>	<b>\$42,354.91</b>
<b>General</b>	<b>62,703.42</b>	<b>63,060.72</b>	<b>44,626.21</b>	<b>36,845.87</b>
Taxes . . . . .	41,588.09	42,681.22	31,109.77	23,663.12
Property, poll, and income	41,362.32	42,236.84	30,759.50	23,857.66
Corporation, bank, etc.	225.77	444.38	350.27	105.46
Licenses and permits	42.00	14.50	62.00	124.00
Fines and forfeits	75.00	—	15.00	100.00
Grants and gifts	20,998.33	20,365.00	13,439.44	12,658.75
For expenses	17,398.33	16,715.00	11,339.44	12,658.75
For outlays	3,600.00	3,650.00	2,100.00	—
All other	—	—	—	—
<b>Commercial</b>	<b>20,320.01</b>	<b>6,143.70</b>	<b>8,675.33</b>	<b>5,509.04</b>
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	1,206.75	1,120.96	1,602.63	1,178.11
Departmental	7,205.11	4,368.44	5,016.78	3,843.26
General government	188.85	60.00	—	38.50
Protection of persons and property	15.53	14.26	42.65	10.75
Health and sanitation	397.17	—	45.50	—
Highways	5,358.15	3,836.35	3,799.90	3,168.84
Charities	879.41	126.53	672.86	606.28
Soldiers' benefits	—	—	—	—
Schools	350.00	224.20	450.79	—
Libraries	16.00	107.10	3.00	8.09
Recreation	—	—	—	—
Unclassified	—	—	2.08	10.80
Public service enterprises	10,389.71	—	—	—
Electric light	10,389.71	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	273.56	—	742.02	5.26
Interest	1,244.88	654.30	1,513.90	482.41
On sinking funds	—	—	—	—
On trust and investment funds	618.64	336.69	616.00	53.25
All other	626.24	317.61	697.90	429.16
<b>NON-REVENUE.</b>	<b>\$65,196.00</b>	<b>\$38,849.99</b>	<b>\$38,922.76</b>	<b>\$8,318.70</b>
<b>Offsets to outlays</b>	<b>18,899.81</b>	<b>7,650.00</b>	<b>4,423.01</b>	<b>4,079.57</b>
Departmental	18,368.06	7,650.00	4,423.01	4,079.57
Public service enterprises	531.75	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>40,550.17</b>	<b>25,000.00</b>	<b>30,000.00</b>	<b>—</b>
Loans, general purposes	1,550.00	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	39,000.00	25,000.00	30,000.00	—
Unpaid warrants or orders, current year	—	—	—	—
Premiums	.17	—	—	—
<b>Transfers</b>	<b>68.30</b>	<b>524.50</b>	<b>261.61</b>	<b>521.25</b>
From sinking funds	—	—	—	—
All other	68.30	524.50	261.61	521.25
<b>Refunds</b>	<b>42.51</b>	<b>1.00</b>	<b>44.67</b>	<b>439.61</b>
<b>Agency, trust, and investment</b>	<b>5,635.21</b>	<b>5,674.49</b>	<b>4,193.47</b>	<b>3,278.27</b>
Taxes and licenses for State	1,900.00	2,700.00	1,600.00	1,200.00
Taxes for county	2,046.00	2,781.29	1,518.29	1,792.21
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,296.61	—	802.18	5.26
All other	392.60	193.20	273.00	280.80
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$101,923.24	\$76,854.42	\$57,724.55	\$46,434.48
Premiums	.17	—	—	—
Municipal indebtedness	40,550.00	25,000.00	30,000.00	—
Transfers and refunds	110.81	525.50	306.28	960.86
Agency, trust, and investment	5,635.21	5,674.49	4,193.47	3,278.27
<b>Total receipts</b>	<b>\$148,219.43</b>	<b>\$108,054.41</b>	<b>\$92,224.30</b>	<b>\$50,673.61</b>
Balance on hand, including funds	22,570.86	8,604.92	5,351.13	14,334.66
<b>GRAND TOTAL</b>	<b>\$170,790.29</b>	<b>\$116,659.33</b>	<b>\$97,575.43</b>	<b>\$65,008.27</b>



## Graded According to Population of 1935 — Continued.

PAYMENTS.	Princeton POPULATION 707	Granville POPULATION 704	Carlisle POPULATION 688	Richmond POPULATION 628
<b>Maintenance</b>	<b>\$66,507.11</b>	<b>\$55,097.49</b>	<b>\$46,724.45</b>	<b>\$36,125.77</b>
<i>Departmental</i>	<i>56,370.72</i>	<i>55,097.49</i>	<i>45,877.23</i>	<i>35,827.00</i>
General government	2,927.00	2,349.47	2,124.46	2,273.27
Protection of persons and property	1,998.40	1,263.23	1,473.64	336.97
Health and sanitation	1,357.63	747.86	547.01	919.00
Highways	24,084.95	24,888.33	20,789.90	13,733.75
Charities	4,740.01	3,444.02	3,484.97	4,358.01
Soldiers' benefits	638.15	—	—	237.04
Schools	18,527.79	20,711.72	16,394.97	12,383.60
Libraries	859.96	810.55	598.59	424.94
Recreation	163.29	21.80	170.90	19.03
Pensions	—	—	—	—
Unclassified	1,073.54	860.51	292.79	1,141.39
<i>Public service enterprises</i>	<i>9,630.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	9,630.25	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>506.14</i>	<i>—</i>	<i>847.22</i>	<i>298.77</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>516.96</b>	<b>904.83</b>	<b>42.79</b>	<b>—</b>
<i>Loans, general purposes</i>	<i>494.84</i>	<i>904.83</i>	<i>42.79</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>22.12</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>22,933.95</b>	<b>14,598.58</b>	<b>7,000.38</b>	<b>5,444.58</b>
<i>Departmental</i>	<i>20,676.38</i>	<i>14,698.53</i>	<i>7,000.38</i>	<i>6,444.58</i>
General government	—	—	—	—
Protection of persons and property	53.63	—	84.84	—
Health and sanitation	—	—	—	—
Highways	20,622.75	14,598.58	6,915.54	5,444.58
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>2,257.57</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	2,257.57	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>44,260.00</b>	<b>27,750.00</b>	<b>30,000.00</b>	<b>—</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,200.00</i>	<i>2,750.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>42,000.00</i>	<i>25,000.00</i>	<i>30,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>68.30</b>	<b>524.50</b>	<b>261.61</b>	<b>521.25</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>68.30</i>	<i>524.50</i>	<i>261.61</i>	<i>521.25</i>
<b>Refunds</b>	<b>42.51</b>	<b>1.00</b>	<b>44.67</b>	<b>439.61</b>
<b>Agency, trust, and investment</b>	<b>5,395.84</b>	<b>6,224.18</b>	<b>4,047.86</b>	<b>3,278.27</b>
<i>Taxes and licenses for State</i>	<i>1,900.00</i>	<i>2,700.00</i>	<i>1,600.00</i>	<i>1,200.00</i>
<i>Taxes for county</i>	<i>2,046.00</i>	<i>2,781.29</i>	<i>1,518.29</i>	<i>1,792.21</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,064.44</i>	<i>549.69</i>	<i>656.57</i>	<i>5.26</i>
<i>All other</i>	<i>385.40</i>	<i>193.20</i>	<i>273.00</i>	<i>280.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$67,024.07	\$56,002.32	\$46,767.24	\$36,125.77
Permanent debt (except from sinking funds)	2,200.00	2,750.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	22,933.95	14,598.58	7,000.38	5,444.58
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	42,000.00	25,000.00	30,000.00	—
Transfers (except to sinking funds) and refunds	110.81	525.50	306.28	960.86
Agency, trust, and investment	5,395.84	6,224.18	4,047.86	3,278.27
<b>Total payments</b>	<b>\$139,664.67</b>	<b>\$105,100.58</b>	<b>\$88,121.76</b>	<b>\$45,809.48</b>
<i>Balance on hand, including funds</i>	<i>31,125.62</i>	<i>11,558.75</i>	<i>9,453.67</i>	<i>19,198.79</i>
<b>GRAND TOTAL</b>	<b>\$170,790.29</b>	<b>\$116,659.33</b>	<b>\$97,575.43</b>	<b>\$65,008.27</b>

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Cummington POPULATION 610	Eastham POPULATION 606	Egremont POPULATION 569	Warwick POPULATION 565
<b>REVENUE.</b>	<b>\$42,049.85</b>	<b>\$52,950.13</b>	<b>\$30,635.26</b>	<b>\$36,625.89</b>
<b>General</b>	<b>37,121.08</b>	<b>45,988.71</b>	<b>28,190.81</b>	<b>32,345.15</b>
Taxes . . . . .	19,689.17	35,079.02	19,701.99	17,000.77
Property, poll, and income	19,486.53	35,025.75	18,346.14	16,815.95
Corporation, bank, etc.	202.64	53.27	1,355.85	184.82
Licenses and permits	42.00	433.75	22.50	378.00
Fines and forfeits	107.50	2.50	67.50	33.00
Grants and gifts	17,282.41	10,471.44	8,398.82	14,933.88
For expenses	15,318.72	8,371.44	6,798.82	12,133.38
For outlays	1,963.69	2,100.00	1,600.00	2,800.00
All other	—	2.00	—	—
<b>Commercial</b>	<b>4,928.77</b>	<b>6,961.42</b>	<b>2,444.45</b>	<b>4,280.74</b>
Special assessments	—	10.03	—	—
To meet expenses	—	10.03	—	—
To meet outlays	—	—	—	—
Privileges	1,063.22	988.54	1,339.00	533.57
Departmental	2,824.66	2,977.92	940.11	2,853.13
General government	121.35	199.96	—	140.25
Protection of persons and property	17.81	130.02	30.00	29.81
Health and sanitation	—	152.35	30.00	—
Highways	1,372.57	—	25.00	2,055.07
Charities	888.37	1,484.27	837.97	592.67
Soldiers' benefits	12.00	311.21	—	—
Schools	403.56	678.63	—	—
Libraries	—	21.48	16.64	3.89
Recreation	—	—	—	—
Unclassified	9.00	—	.50	31.44
Public service enterprises	367.99	—	—	—
Electric light	—	—	—	—
Water	367.99	—	—	—
All other	—	—	—	—
Cemeteries	12.40	—	—	137.00
Interest	660.50	2,984.93	165.34	757.04
On sinking funds	—	—	—	—
On trust and investment funds	379.17	2,142.08	—	265.72
All other	281.33	842.85	165.34	491.32
<b>NON-REVENUE.</b>	<b>\$29,652.48</b>	<b>\$6,736.93</b>	<b>\$13,636.43</b>	<b>\$10,673.38</b>
<b>Offsets to outlays</b>	<b>4,375.54</b>	<b>1.00</b>	<b>4,800.00</b>	<b>2,699.96</b>
Departmental	4,375.54	1.00	4,800.00	2,699.96
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>22,000.00</b>	<b>—</b>	<b>5,000.00</b>	<b>4,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	22,000.00	—	5,000.00	4,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>316.23</b>	<b>714.50</b>	<b>—</b>	<b>551.92</b>
From sinking funds	—	—	—	—
All other	316.23	714.50	—	551.92
<b>Refunds</b>	<b>36.60</b>	<b>214.34</b>	<b>56.20</b>	<b>31.79</b>
<b>Agency, trust, and investment</b>	<b>2,924.11</b>	<b>5,807.09</b>	<b>3,780.23</b>	<b>3,389.71</b>
Taxes and licenses for State	912.00	1,700.00	1,405.55	600.00
Taxes for county	1,613.73	2,902.24	2,090.91	1,096.08
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	170.38	1,020.45	134.17	1,577.83
All other	228.00	184.40	149.60	115.80
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$46,425.39	\$52,951.13	\$35,435.26	\$39,325.85
Premiums	—	—	—	—
Municipal indebtedness	22,000.00	—	5,000.00	4,000.00
Transfers and refunds	352.83	928.84	56.20	583.71
Agency, trust, and investment	2,924.11	5,807.09	3,780.23	3,389.71
<b>Total receipts</b>	<b>\$71,702.33</b>	<b>\$59,687.06</b>	<b>\$44,271.69</b>	<b>\$47,299.27</b>
Balance on hand, including funds	7,836.56	17,924.18	7,328.88	4,867.49
<b>GRAND TOTAL</b>	<b>\$79,538.89</b>	<b>\$77,611.24</b>	<b>\$51,600.57</b>	<b>\$52,166.76</b>

## Graded According to Population of 1935 — Continued.

PAYMENTS.	Cummington POPULATION 610	Eastham POPULATION 606	Egremont POPULATION 569	Warwick POPULATION 565
<b>Maintenance</b>	<b>\$36,875.76</b>	<b>\$41,973.16</b>	<b>\$25,887.43</b>	<b>\$30,741.01</b>
<i>Departmental</i>	<i>36,605.36</i>	<i>41,973.16</i>	<i>25,864.93</i>	<i>30,353.91</i>
General government	1,550.40	5,790.64	1,827.04	1,716.24
Protection of persons and property	255.43	1,229.85	321.82	591.47
Health and sanitation	845.31	1,070.11	594.23	1,138.31
Highways	14,356.45	10,385.98	8,925.12	13,352.01
Charities	4,246.37	5,012.50	4,342.50	4,058.72
Soldiers' benefits	—	552.06	—	120.00
Schools	12,898.51	15,080.06	9,451.20	8,286.04
Libraries	167.41	783.60	176.17	477.38
Recreation	1,482.00	209.39	12.32	56.63
Pensions	—	—	—	—
Unclassified	803.48	1,858.97	214.53	557.11
<i>Public service enterprises</i>	<i>137.77</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	137.77	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>132.63</i>	<i>—</i>	<i>22.50</i>	<i>387.10</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>142.77</b>	<b>—</b>	<b>139.58</b>	<b>251.81</b>
<i>Loans, general purposes</i>	<i>142.77</i>	<i>—</i>	<i>139.58</i>	<i>251.81</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>8,150.82</b>	<b>2,307.58</b>	<b>11,450.66</b>	<b>5,712.50</b>
<i>Departmental</i>	<i>8,150.82</i>	<i>2,307.58</i>	<i>11,450.66</i>	<i>5,712.50</i>
General government	—	500.00	—	37.50
Protection of persons and property	127.39	—	—	—
Health and sanitation	—	—	—	—
Highways	8,023.43	1,807.58	11,450.66	5,675.00
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>20,300.00</b>	<b>—</b>	<b>5,000.00</b>	<b>5,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>300.00</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>—</i>	<i>5,000.00</i>	<i>4,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>316.23</b>	<b>714.50</b>	<b>—</b>	<b>551.92</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>316.23</i>	<i>714.50</i>	<i>—</i>	<i>551.92</i>
<b>Refunds</b>	<b>36.60</b>	<b>214.34</b>	<b>56.20</b>	<b>31.79</b>
<b>Agency, trust, and investment</b>	<b>2,987.05</b>	<b>6,400.67</b>	<b>3,780.23</b>	<b>3,381.37</b>
<i>Taxes and licenses for State</i>	<i>912.00</i>	<i>1,700.00</i>	<i>1,405.56</i>	<i>600.00</i>
<i>Taxes for county</i>	<i>1,613.73</i>	<i>2,902.24</i>	<i>2,090.91</i>	<i>1,096.08</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>233.32</i>	<i>1,614.03</i>	<i>134.17</i>	<i>1,569.49</i>
<i>All other</i>	<i>228.00</i>	<i>184.40</i>	<i>149.60</i>	<i>115.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$37,018.53	\$41,973.16	\$26,027.01	\$30,992.82
Permanent debt (except from sinking funds)	300.00	—	—	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,150.82	2,307.58	11,450.66	5,712.50
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	—	5,000.00	4,000.00
Transfers (except to sinking funds) and refunds	352.83	928.84	56.20	583.71
Agency, trust, and investment	2,987.05	6,400.67	3,780.23	3,381.37
<b>Total payments</b>	<b>\$68,809.23</b>	<b>\$51,610.25</b>	<b>\$46,314.10</b>	<b>\$45,670.40</b>
Balance on hand, including funds	10,729.66	26,000.99	5,286.47	6,496.36
<b>GRAND TOTAL</b>	<b>\$79,538.89</b>	<b>\$77,611.24</b>	<b>\$51,600.57</b>	<b>\$52,166.76</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Plympton POPULATION 558	Truro POPULATION 541	Worthington POPULATION 530	Pelham POPULATION 504
<b>REVENUE.</b>	<b>\$33,026.29</b>	<b>\$43,549.26</b>	<b>\$46,458.25</b>	<b>\$31,628.89</b>
<b>General</b>	<b>28,940.35</b>	<b>40,200.51</b>	<b>41,964.52</b>	<b>26,766.55</b>
Taxes . . . . .	19,238.01	30,795.17	22,449.99	17,735.62
Property, poll. and income	18,594.37	30,650.18	22,394.79	17,575.75
Corporation, bank, etc.	644.54	144.99	55.20	159.87
Licenses and permits	6.50	273.60	24.00	11.60
Fines and forfeits	—	187.00	22.65	18.80
Grants and gifts	9,694.94	8,944.84	19,467.88	9,000.63
For expenses	8,194.94	7,444.84	16,067.88	7,450.63
For outlays	1,500.00	1,500.00	3,400.00	1,550.00
All other	—	—	—	—
<b>Commercial</b>	<b>4,085.94</b>	<b>3,348.75</b>	<b>4,493.73</b>	<b>4,862.34</b>
Special assessments	—	64.00	—	—
To meet expenses	—	64.00	—	—
To meet outlays	—	—	—	—
Privileges	753.97	1,930.67	898.15	688.76
Departmental	2,598.96	359.73	2,938.45	3,726.76
General government	1.55	26.35	91.00	45.60
Protection of persons and property	21.46	109.55	10.37	12.63
Health and sanitation	—	—	—	—
Highways	20.00	—	2,090.93	4.57
Charities	1,907.85	192.82	678.72	2,575.17
Soldiers' benefits	480.00	—	—	—
Schools	162.50	—	67.43	1,088.79
Libraries	5.60	30.73	—	—
Recreation	—	—	—	—
Unclassified	—	.28	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	204.50	197.69	15.00	111.33
Interest	528.51	796.86	642.13	335.49
On sinking funds	—	—	—	—
On trust and investment funds	17.64	308.00	330.81	195.18
All other	510.87	488.86	311.32	140.31
<b>NON-REVENUE.</b>	<b>\$36,739.61</b>	<b>\$39,577.23</b>	<b>\$9,965.13</b>	<b>\$29,072.58</b>
<b>Offsets to outlays</b>	<b>1,977.00</b>	<b>—</b>	<b>5,795.52</b>	<b>10,064.85</b>
Departmental	1,977.00	—	5,795.52	10,064.85
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>31,700.00</b>	<b>32,500.00</b>	<b>—</b>	<b>8,500.00</b>
Loans, general purposes	—	20,000.00	—	1,500.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	31,700.00	12,500.00	—	7,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>629.92</b>	<b>3,428.72</b>
From sinking funds	—	—	—	—
All other	—	—	629.92	3,428.72
<b>Refunds</b>	<b>76.21</b>	<b>186.24</b>	<b>25.39</b>	<b>34.05</b>
<b>Agency, trust, and investment</b>	<b>2,986.40</b>	<b>6,890.99</b>	<b>3,514.30</b>	<b>7,044.96</b>
Taxes and licenses for State	1,100.00	2,108.32	1,005.96	1,104.36
Taxes for county	1,253.70	3,685.12	1,793.03	1,972.33
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	376.50	1,002.55	524.51	3,785.27
All other	256.20	195.00	190.80	183.00
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$35,003.29	\$43,549.26	\$52,253.77	\$41,693.74
Premiums	—	—	—	—
Municipal indebtedness	31,700.00	32,500.00	—	8,500.00
Transfers and refunds	76.21	186.24	655.31	3,462.77
Agency, trust, and investment	2,986.40	6,890.99	3,514.30	7,044.96
<b>Total receipts</b>	<b>\$69,765.90</b>	<b>\$83,126.49</b>	<b>\$56,423.38</b>	<b>\$60,701.47</b>
Balance on hand, including funds	11,043.26	5,244.15	11,530.81	2,991.28
<b>GRAND TOTAL</b>	<b>\$80,809.16</b>	<b>\$88,370.64</b>	<b>\$67,954.19</b>	<b>\$63,692.75</b>



## Graded According to Population of 1935 — Continued.

PAYMENTS.	Plympton POPULATION 558	Truro POPULATION 541	Worthington POPULATION 530	Pelham POPULATION 504
<b>Maintenance</b>	<b>\$30,551.31</b>	<b>\$33,968.30</b>	<b>\$38,373.40</b>	<b>\$27,955.07</b>
<i>Departmental</i>	<i>30,254.81</i>	<i>33,561.81</i>	<i>38,239.96</i>	<i>27,707.87</i>
General government	2,028.51	2,937.57	2,032.55	1,092.45
Protection of persons and property	1,546.54	2,477.02	386.04	405.91
Health and sanitation	905.54	1,749.18	715.00	191.25
Highways	8,107.62	11,433.97	18,081.09	7,912.67
Charities	5,708.18	1,904.47	3,155.90	6,052.11
Soldiers' benefits	479.23	97.00	151.00	745.42
Schools	10,875.72	11,870.05	12,628.35	10,985.46
Libraries	312.72	611.29	144.23	149.35
Recreation	80.65	20.06	9.48	9.95
Pensions	—	—	—	—
Unclassified	210.10	451.20	936.31	163.30
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>296.60</i>	<i>416.49</i>	<i>133.45</i>	<i>247.20</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>1,036.65</b>	<b>305.75</b>	—	<b>117.92</b>
<i>Loans, general purposes</i>	<i>1,036.65</i>	<i>305.75</i>	—	<i>117.92</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	—	—
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	—	—
<b>Outlays</b>	<b>10,200.25</b>	<b>19,048.27</b>	<b>12,917.57</b>	<b>17,767.19</b>
<i>Departmental</i>	<i>9,974.70</i>	<i>19,048.27</i>	<i>12,917.57</i>	<i>17,672.29</i>
General government	—	—	200.00	86.57
Protection of persons and property	—	61.44	—	—
Health and sanitation	—	—	—	—
Highways	2,970.30	525.50	12,717.57	11,844.56
Charities	—	—	—	—
Schools	7,004.40	18,461.33	—	5,741.16
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>225.55</i>	<i>—</i>	<i>—</i>	<i>94.90</i>
<b>Municipal indebtedness</b>	<b>31,000.00</b>	<b>20,000.00</b>	—	<b>7,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,500.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>27,500.00</i>	<i>20,000.00</i>	<i>—</i>	<i>7,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	—	—	<b>629.92</b>	<b>3,428.72</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>629.92</i>	<i>3,428.72</i>
<b>Refunds</b>	<b>76.21</b>	<b>186.24</b>	<b>25.39</b>	<b>34.05</b>
<b>Agency, trust, and investment</b>	<b>3,004.04</b>	<b>6,904.20</b>	<b>3,415.19</b>	<b>3,739.42</b>
<i>Taxes and licenses for State</i>	<i>1,100.00</i>	<i>2,108.32</i>	<i>1,005.96</i>	<i>1,104.36</i>
<i>Taxes for county</i>	<i>1,253.70</i>	<i>3,585.12</i>	<i>1,793.03</i>	<i>1,972.33</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>394.14</i>	<i>1,015.76</i>	<i>425.40</i>	<i>479.73</i>
<i>All other</i>	<i>256.20</i>	<i>195.00</i>	<i>190.80</i>	<i>183.00</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$31,587.96	\$34,274.05	\$38,373.40	\$28,072.99
Permanent debt (except from sinking funds)	3,500.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	10,200.25	19,048.27	12,917.57	17,767.19
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	27,500.00	20,000.00	—	7,000.00
Transfers (except to sinking funds) and refunds	76.21	186.24	655.31	3,462.77
Agency, trust, and investment	3,004.04	6,904.20	3,415.19	3,739.42
<b>Total payments</b>	<b>\$75,868.46</b>	<b>\$80,412.76</b>	<b>\$55,361.47</b>	<b>\$60,042.37</b>
Balance on hand, including funds	4,940.70	7,957.88	12,592.72	3,650.88
<b>GRAND TOTAL</b>	<b>\$80,809.16</b>	<b>\$88,370.64</b>	<b>\$67,954.19</b>	<b>\$63,692.75</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Enfield POPULATION 495	Sandisfield POPULATION 471	Blandford POPULATION 469	Chesterfield POPULATION 445
<b>REVENUE.</b>	<b>\$36,753.08</b>	<b>\$44,151.89</b>	<b>\$63,580.78</b>	<b>\$38,146.39</b>
<b>General</b>	<b>30,750.86</b>	<b>41,168.18</b>	<b>51,545.17</b>	<b>35,118.33</b>
Taxes . . . . .	19,213.52	18,735.71	30,285.80	17,416.64
Property, poll, and income	18,951.93	18,642.24	30,196.37	17,253.48
Corporation, bank, etc.	261.59	93.47	89.43	163.16
Licenses and permits	10.00	80.50	2.00	17.00
Fines and forfeits	—	168.35	85.00	—
Grants and gifts	11,527.34	22,183.62	21,172.37	17,684.69
For expenses	9,677.34	18,233.62	17,272.37	14,734.69
For outlays	1,850.00	3,950.00	3,900.00	2,950.00
All other	—	—	—	—
<b>Commercial</b>	<b>6,002.22</b>	<b>2,983.71</b>	<b>12,035.61</b>	<b>3,028.06</b>
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	1,282.24	426.33	830.29	539.95
Departmental	4,488.35	2,266.58	1,304.04	1,596.62
General government	90.25	17.48	16.00	—
Protection of persons and property	24.00	25.78	86.42	23.40
Health and sanitation	—	29.65	—	—
Highways	2,391.38	1,555.60	343.55	624.93
Charities	1,207.84	638.07	541.15	663.50
Soldiers' benefits	140.00	—	—	96.00
Schools	629.88	—	1.80	169.13
Libraries	—	—	16.52	—
Recreation	—	—	297.60	—
Unclassified	5.00	—	1.00	19.66
Public service enterprises	19.50	—	8,364.53	—
Electric light	—	—	6,623.67	—
Water	19.50	—	1,740.86	—
All other	—	—	—	—
Cemeteries	136.90	—	55.06	—
Interest	75.23	290.80	1,481.69	891.49
On sinking funds	—	—	—	—
On trust and investment funds	47.70	26.63	646.84	678.49
All other	27.53	264.17	834.85	213.00
<b>NON-REVENUE.</b>	<b>\$12,448.44</b>	<b>\$18,741.21</b>	<b>\$29,976.17</b>	<b>\$15,378.82</b>
<b>Offsets to outlays</b>	<b>25.00</b>	<b>7,499.98</b>	<b>6,450.00</b>	<b>4,150.00</b>
Departmental	25.00	7,499.98	6,450.00	4,150.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>10,000.00</b>	<b>8,000.00</b>	<b>20,000.00</b>	<b>5,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	10,000.00	8,000.00	20,000.00	5,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>536.19</b>	<b>692.25</b>	<b>876.56</b>
From sinking funds	—	—	—	—
All other	—	536.19	692.25	876.56
<b>Refunds</b>	<b>236.37</b>	<b>13.88</b>	<b>10.85</b>	<b>17.88</b>
<b>Agency, trust, and investment</b>	<b>2,187.07</b>	<b>2,691.16</b>	<b>2,823.07</b>	<b>5,334.38</b>
Taxes and licenses for State	702.77	1,000.00	1,200.00	1,001.00
Taxes for county	1,255.12	1,493.51	1,236.13	1,793.53
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	103.78	32.05	127.88	2,362.65
All other	125.40	165.60	259.06	177.20
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$36,778.08	\$51,651.87	\$70,030.78	\$42,296.39
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	8,000.00	20,000.00	5,000.00
Transfers and refunds	236.37	550.07	703.10	894.44
Agency, trust, and investment	2,187.07	2,691.16	2,823.07	5,334.38
<b>Total receipts</b>	<b>\$49,201.52</b>	<b>\$62,893.10</b>	<b>\$93,556.95</b>	<b>\$53,525.21</b>
Balance on hand, including funds	3,388.85	2,966.42	4,880.71	8,743.77
<b>GRAND TOTAL</b>	<b>\$52,590.37</b>	<b>\$65,859.52</b>	<b>\$98,437.66</b>	<b>\$62,268.98</b>

## Graded According to Population of 1935 — Continued.

PAYMENTS.	Enfield POPULATION 495	Sandisfield POPULATION 471	Blandford POPULATION 469	Chesterfield POPULATION 445
<b>Maintenance</b>	<b>\$33,781.28</b>	<b>\$38,020.51</b>	<b>\$46,096.70</b>	<b>\$35,032.25</b>
<i>Departmental</i>	<i>33,644.88</i>	<i>37,938.46</i>	<i>39,341.90</i>	<i>34,768.59</i>
General government	1,643.32	1,974.93	3,414.94	2,078.57
Protection of persons and property	1,166.26	152.18	965.91	337.12
Health and sanitation	264.00	406.00	419.96	1,184.19
Highways	13,498.52	17,432.30	15,722.18	14,597.84
Charities	4,861.69	3,287.35	2,173.52	4,061.07
Soldiers' benefits	1,127.33	—	349.65	345.57
Schools	9,857.98	13,813.86	13,708.27	10,843.98
Libraries	248.47	94.51	615.00	220.44
Recreation	27.03	9.48	1,135.39	9.00
Pensions	—	—	—	—
Unclassified	850.38	767.85	837.08	1,090.81
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>6,147.49</i>	<i>—</i>
Electric light	—	—	4,242.88	—
Water	—	—	1,904.61	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>236.30</i>	<i>82.05</i>	<i>602.31</i>	<i>263.66</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>5.00</i>	<i>—</i>
<b>Interest</b>	<b>148.61</b>	<b>148.13</b>	<b>1,341.12</b>	<b>112.50</b>
<i>Loans, general purposes</i>	<i>148.61</i>	<i>148.13</i>	<i>254.37</i>	<i>112.50</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,086.75</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>1,260.00</b>	<b>13,645.78</b>	<b>11,936.39</b>	<b>8,528.62</b>
<i>Departmental</i>	<i>1,260.00</i>	<i>13,645.78</i>	<i>9,960.41</i>	<i>8,528.62</i>
General government	—	—	—	60.00
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	1,260.00	13,645.78	9,960.41	8,468.62
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,975.98</i>	<i>—</i>
Electric light	—	—	1,975.98	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>10,000.00</b>	<b>8,000.00</b>	<b>26,100.00</b>	<b>5,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>1,000.00</i>	<i>6,100.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>7,000.00</i>	<i>20,000.00</i>	<i>5,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>536.19</b>	<b>692.25</b>	<b>876.56</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>536.19</i>	<i>692.25</i>	<i>876.56</i>
<b>Refunds</b>	<b>236.37</b>	<b>13.88</b>	<b>10.85</b>	<b>17.88</b>
<b>Agency, trust, and investment</b>	<b>2,220.19</b>	<b>2,685.74</b>	<b>3,435.20</b>	<b>5,183.49</b>
<i>Taxes and licenses for State</i>	<i>702.77</i>	<i>1,000.00</i>	<i>1,200.00</i>	<i>1,001.00</i>
<i>Taxes for county</i>	<i>1,255.12</i>	<i>1,493.51</i>	<i>1,236.13</i>	<i>1,793.53</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>136.90</i>	<i>26.63</i>	<i>740.01</i>	<i>2,211.76</i>
<i>All other</i>	<i>125.40</i>	<i>165.60</i>	<i>259.06</i>	<i>177.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$33,929.89	\$38,168.64	\$47,437.82	\$35,144.75
Permanent debt (except from sinking funds)	—	1,000.00	6,100.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	1,260.00	13,645.78	11,936.39	8,528.62
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	7,000.00	20,000.00	5,000.00
Transfers (except to sinking funds) and refunds	236.37	550.07	703.10	894.44
Agency, trust, and investment	2,220.19	2,685.74	3,435.20	5,183.49
<b>Total payments</b>	<b>\$47,646.45</b>	<b>\$63,050.23</b>	<b>\$89,612.51</b>	<b>\$54,751.30</b>
Balance on hand, including funds	4,943.92	2,809.29	8,825.15	7,517.68
<b>GRAND TOTAL</b>	<b>\$52,590.37</b>	<b>\$65,859.52</b>	<b>\$98,437.66</b>	<b>\$62,268.98</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	New Salem POPULATION 443	Oakham POPULATION 441	New Braintree POPULATION 436	Phillipston POPULATION 423
<b>REVENUE.</b>	<b>\$56,045.57</b>	<b>\$40,582.20</b>	<b>\$38,741.92</b>	<b>\$35,250.07</b>
<b>General</b>	<b>42,339.83</b>	<b>31,976.61</b>	<b>30,045.54</b>	<b>29,860.32</b>
<i>Taxes</i>	<i>21,150.25</i>	<i>17,259.68</i>	<i>14,447.84</i>	<i>14,951.70</i>
Property, poll, and income	21,115.70	17,239.62	14,398.22	14,886.64
Corporation, bank, etc.	34.55	20.06	49.62	65.06
<i>Licenses and permits</i>	<i>9.00</i>	<i>8.50</i>	<i>3.00</i>	<i>32.00</i>
<i>Fines and forfeits</i>	<i>20.00</i>	<i>22.00</i>	—	<i>868.00</i>
<i>Grants and gifts</i>	<i>21,160.58</i>	<i>14,686.43</i>	<i>15,594.70</i>	<i>14,008.62</i>
For expenses	17,910.58	12,436.43	13,144.70	11,958.62
For outlays	3,250.00	2,250.00	2,450.00	2,050.00
All other	—	—	—	—
<b>Commercial</b>	<b>13,705.74</b>	<b>8,605.59</b>	<b>8,696.38</b>	<b>5,389.75</b>
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,162.30</i>	<i>662.46</i>	<i>464.14</i>	<i>448.82</i>
<i>Departmental</i>	<i>11,933.30</i>	<i>6,894.89</i>	<i>7,527.81</i>	<i>4,113.65</i>
General government	—	36.00	40.38	210.72
Protection of persons and property	203.77	3.03	2.81	46.88
Health and sanitation	—	—	—	—
Highways	3,957.16	6,371.68	5,438.32	2,676.79
Charities	1,883.07	378.05	1,275.09	774.74
Soldiers' benefits	407.50	—	—	220.00
Schools	5,447.00	96.00	771.21	116.60
Libraries	7.00	5.13	—	4.13
Recreation	—	5.00	—	—
Unclassified	27.80	—	—	63.79
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>413.35</i>	<i>322.87</i>	<i>40.15</i>	<i>33.50</i>
<i>Interest</i>	<i>196.79</i>	<i>725.37</i>	<i>664.28</i>	<i>793.78</i>
On sinking funds	—	—	—	—
On trust and investment funds	10.01	418.35	233.22	553.73
All other	186.78	307.02	431.06	240.05
<b>NON-REVENUE.</b>	<b>\$5,642.83</b>	<b>\$15,082.14</b>	<b>\$18,953.85</b>	<b>\$33,370.27</b>
<b>Offsets to outlays</b>	<b>2,700.00</b>	<b>8,077.55</b>	<b>6,856.04</b>	<b>6,073.58</b>
<i>Departmental</i>	<i>2,700.00</i>	<i>8,077.55</i>	<i>6,856.04</i>	<i>6,073.58</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>—</b>	<b>4,300.00</b>	<b>10,000.00</b>	<b>12,000.00</b>
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	4,300.00	10,000.00	12,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>264.97</b>	<b>4.74</b>	<b>350.67</b>
<i>From sinking funds</i>	—	—	—	—
All other	—	264.97	4.74	350.67
<b>Refunds</b>	<b>68.36</b>	<b>36.81</b>	<b>33.81</b>	<b>1,121.87</b>
<b>Agency, trust, and investment</b>	<b>2,874.48</b>	<b>2,402.81</b>	<b>2,059.26</b>	<b>13,824.15</b>
<i>Taxes and licenses for State</i>	<i>700.00</i>	<i>702.77</i>	<i>803.17</i>	<i>600.00</i>
<i>Taxes for county</i>	<i>1,278.77</i>	<i>754.00</i>	<i>862.00</i>	<i>646.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>721.11</i>	<i>687.44</i>	<i>136.69</i>	<i>12,359.35</i>
All other	174.60	268.60	257.40	218.80
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$58,745.57	\$48,659.75	\$45,597.96	\$41,323.65
Premiums	—	—	—	—
Municipal indebtedness	—	4,300.00	10,000.00	12,000.00
Transfers and refunds	68.36	301.78	38.55	1,472.54
Agency, trust, and investment	2,874.48	2,402.81	2,059.26	13,824.15
<b>Total receipts</b>	<b>\$61,688.40</b>	<b>\$55,664.34</b>	<b>\$57,695.77</b>	<b>\$68,620.34</b>
Balance on hand, including funds	12,782.44	111.42	3,038.90	4,744.73
<b>GRAND TOTAL</b>	<b>\$74,470.84</b>	<b>\$55,775.76</b>	<b>\$60,724.67</b>	<b>\$73,365.07</b>



## Graded According to Population of 1935 — Continued.

PAYMENTS.	New Salem POPULATION 443	Oakham POPULATION 441	New Braintree POPULATION 436	Phillipston POPULATION 423
<b>Maintenance</b>	<b>\$48,071.66</b>	<b>\$30,721.19</b>	<b>\$30,729.43</b>	<b>\$27,001.67</b>
<i>Departmental</i>	<i>47,548.04</i>	<i>30,390.59</i>	<i>29,587.53</i>	<i>26,929.37</i>
General government	1,433.02	1,420.05	1,098.91	2,490.42
Protection of persons and property	1,136.35	448.75	304.89	519.20
Health and sanitation	586.10	495.13	499.18	430.20
Highways	18,764.20	15,206.87	15,354.93	10,968.08
Charities	4,676.78	1,696.03	1,748.67	3,726.78
Soldiers' benefits	1,271.22	5.00	—	399.00
Schools	18,532.91	9,639.54	9,180.07	7,491.34
Libraries	213.16	580.67	194.38	239.01
Recreation	7.58	8.53	8.06	6.63
Pensions	—	—	—	—
Unclassified	926.72	890.02	1,198.44	658.71
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>523.62</i>	<i>330.60</i>	<i>1,141.90</i>	<i>72.30</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>—</b>	<b>68.65</b>	<b>179.61</b>	<b>538.78</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>68.65</i>	<i>179.61</i>	<i>538.78</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>5,757.97</b>	<b>11,217.79</b>	<b>7,797.06</b>	<b>5,772.43</b>
<i>Departmental</i>	<i>5,757.97</i>	<i>11,217.79</i>	<i>7,797.06</i>	<i>5,772.43</i>
General government	—	—	—	37.50
Protection of persons and property	—	170.81	—	—
Health and sanitation	—	—	—	—
Highways	5,539.23	11,046.98	7,797.06	5,734.93
Charities	—	—	—	—
Schools	218.74	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>—</b>	<b>5,698.02</b>	<b>12,700.00</b>	<b>19,650.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>970.00</i>	<i>200.00</i>	<i>650.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>4,300.00</i>	<i>12,500.00</i>	<i>19,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>428.02</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>264.97</b>	<b>4.74</b>	<b>350.67</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>264.97</i>	<i>4.74</i>	<i>350.67</i>
<b>Refunds</b>	<b>68.35</b>	<b>36.81</b>	<b>33.81</b>	<b>1,121.87</b>
<b>Agency, trust, and investment</b>	<b>2,859.29</b>	<b>2,530.26</b>	<b>2,096.18</b>	<b>13,902.39</b>
<i>Taxes and licenses for State</i>	<i>700.00</i>	<i>702.77</i>	<i>803.17</i>	<i>600.00</i>
<i>Taxes for county</i>	<i>1,278.77</i>	<i>754.00</i>	<i>862.00</i>	<i>646.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>731.12</i>	<i>814.89</i>	<i>157.41</i>	<i>12,439.39</i>
<i>All other</i>	<i>149.40</i>	<i>258.60</i>	<i>273.60</i>	<i>217.00</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$48,071.66	\$30,789.84	\$30,909.04	\$27,540.45
Permanent debt (except from sinking funds)	—	970.00	200.00	650.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,757.97	11,217.79	7,797.06	5,772.43
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	4,728.02	12,500.00	19,000.00
Transfers (except to sinking funds) and refunds	68.35	301.78	38.55	1,472.54
Agency, trust, and investment	2,859.29	2,530.26	2,096.18	13,902.39
<b>Total payments</b>	<b>\$56,757.27</b>	<b>\$50,537.69</b>	<b>\$53,540.83</b>	<b>\$68,337.81</b>
Balance on hand, including funds	17,713.57	5,238.07	7,183.84	5,027.26
<b>GRAND TOTAL</b>	<b>\$74,470.84</b>	<b>\$55,775.76</b>	<b>\$60,724.67</b>	<b>\$73,365.07</b>

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Dunstable POPULATION 419	Otis POPULATION 415	Windsor POPULATION 412	Hancock POPULATION 408
<b>REVENUE.</b>	<b>\$38,214.46</b>	<b>\$42,319.43</b>	<b>\$39,578.36</b>	<b>\$28,065.77</b>
<b>General</b>	<b>28,623.45</b>	<b>39,238.29</b>	<b>34,371.19</b>	<b>26,363.68</b>
Taxes . . . . .	14,905.87	21,846.19	13,743.02	15,183.39
Property, poll, and income . . . . .	14,898.78	21,551.52	13,606.81	15,162.98
Corporation, bank, etc. . . . .	7.09	294.67	136.21	20.41
Licenses and permits . . . . .	6.00	982.75	486.00	274.00
Fines and forfeits . . . . .	—	61.30	25.00	433.60
Grants and gifts . . . . .	13,712.58	16,348.05	20,117.17	10,472.79
For expenses . . . . .	11,112.58	14,098.05	16,617.17	8,972.79
For outlays . . . . .	2,600.00	2,250.00	3,500.00	1,500.00
All other . . . . .	—	—	—	—
<b>Commercial</b>	<b>9,591.01</b>	<b>3,081.14</b>	<b>5,207.17</b>	<b>1,702.09</b>
Special assessments . . . . .	37.85	—	—	—
To meet expenses . . . . .	37.85	—	—	—
To meet outlays . . . . .	—	—	—	—
Privileges . . . . .	833.77	620.32	654.70	623.63
Departmental . . . . .	5,083.99	1,796.39	4,442.05	746.11
General government . . . . .	200.31	141.50	10.00	48.75
Protection of persons and property . . . . .	160.23	86.24	7.36	3.31
Health and sanitation . . . . .	180.80	—	—	—
Highways . . . . .	4,416.85	227.00	3,008.83	9.60
Charities . . . . .	383.88	734.32	1,226.92	683.99
Soldiers' benefits . . . . .	120.00	—	48.00	—
Schools . . . . .	520.70	580.00	135.94	—
Libraries . . . . .	1.22	—	—	.46
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	27.33	5.00	—
Public service enterprises	540.13	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	540.13	—	—	—
All other . . . . .	—	—	—	—
Cemeteries . . . . .	452.65	34.30	21.60	29.80
Interest . . . . .	1,742.62	620.13	88.92	302.65
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	1,369.26	41.10	11.43	58.53
All other . . . . .	373.36	579.03	77.49	244.12
<b>NON-REVENUE.</b>	<b>\$16,214.24</b>	<b>\$16,194.03</b>	<b>\$4,793.47</b>	<b>\$15,678.14</b>
Offsets to outlays . . . . .	3,700.00	3,561.52	2,775.00	11,573.38
Departmental . . . . .	3,700.00	3,561.52	2,775.00	11,573.38
Public service enterprises . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>—</b>	<b>2,000.00</b>
Loans, general purposes . . . . .	—	—	—	—
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	10,000.00	10,000.00	—	2,000.00
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	—	—	—	—
<b>Transfers</b>	<b>1.78</b>	<b>53.59</b>	<b>11.43</b>	<b>111.18</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	1.78	53.59	11.43	111.18
<b>Refunds</b>	<b>10.18</b>	<b>16.00</b>	<b>63.23</b>	<b>17.85</b>
<b>Agency, trust, and investment</b>	<b>2,502.28</b>	<b>2,562.92</b>	<b>1,943.81</b>	<b>1,975.73</b>
Taxes and licenses for State . . . . .	702.77	903.67	702.77	702.77
Taxes for county . . . . .	664.25	1,344.16	1,045.45	1,045.45
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	963.06	121.99	15.59	78.11
All other . . . . .	172.20	193.20	180.00	149.40
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$41,914.46	\$45,880.95	\$42,353.36	\$39,639.15
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	10,000.00	10,000.00	—	2,000.00
Transfers and refunds . . . . .	11.96	69.59	74.66	129.03
Agency, trust, and investment . . . . .	2,502.28	2,562.92	1,943.81	1,975.73
<b>Total receipts</b>	<b>\$54,428.70</b>	<b>\$58,513.46</b>	<b>\$44,371.83</b>	<b>\$43,743.91</b>
Balance on hand, including funds . . . . .	4,165.58	5,168.24	8,142.79	2,045.54
<b>GRAND TOTAL</b>	<b>\$58,594.28</b>	<b>\$63,681.70</b>	<b>\$52,514.62</b>	<b>\$45,789.45</b>

## Graded According to Population of 1935 — Continued.

PAYMENTS.	Dunstable POPULATION 419	Otis POPULATION 415	Windsor POPULATION 412	Hancock POPULATION 408
<b>Maintenance</b>	<b>\$33,856.07</b>	<b>\$32,699.21</b>	<b>\$30,354.49</b>	<b>\$22,368.88</b>
<i>Departmental</i>	<i>82,880.48</i>	<i>82,639.55</i>	<i>80,220.93</i>	<i>22,204.15</i>
General government	1,912.75	2,031.18	1,127.22	1,749.44
Protection of persons and property	799.50	607.18	67.75	303.46
Health and sanitation	724.45	1,264.60	244.15	695.00
Highways	14,667.92	10,893.21	12,447.03	6,842.35
Charities	1,437.05	5,823.34	4,444.52	4,211.97
Soldiers' benefits	464.00	—	57.99	—
Schools	11,798.95	10,948.90	10,977.04	7,947.73
Libraries	803.38	195.46	39.88	262.22
Recreation	67.11	8.06	17.58	7.11
Pensions	—	—	—	—
Unclassified	205.32	767.62	797.77	184.87
<i>Public service enterprises</i>	<i>350.51</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	330.51	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>645.13</i>	<i>159.66</i>	<i>133.56</i>	<i>164.73</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>606.89</b>	<b>356.55</b>	<b>—</b>	<b>58.88</b>
<i>Loans, general purposes</i>	<i>444.39</i>	<i>555.55</i>	<i>—</i>	<i>58.88</i>
<i>Loans, public service enterprises</i>	<i>162.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>6,560.62</b>	<b>7,048.60</b>	<b>9,795.56</b>	<b>13,204.64</b>
<i>Departmental</i>	<i>6,249.96</i>	<i>7,048.60</i>	<i>9,721.48</i>	<i>13,204.64</i>
General government	—	—	—	—
Protection of persons and property	—	—	60.90	—
Health and sanitation	—	—	—	—
Highways	6,249.96	7,048.60	8,990.55	12,618.81
Charities	—	—	308.55	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	361.48	—
Unclassified	—	—	—	585.83
<i>Public service enterprises</i>	<i>116.31</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	116.31	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>194.35</i>	<i>—</i>	<i>74.08</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>10,150.00</b>	<b>14,575.00</b>	<b>—</b>	<b>2,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,650.00</i>	<i>575.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>8,500.00</i>	<i>14,000.00</i>	<i>—</i>	<i>2,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>1.78</b>	<b>53.59</b>	<b>11.43</b>	<b>111.18</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1.78</i>	<i>53.59</i>	<i>11.43</i>	<i>111.18</i>
<b>Refunds</b>	<b>10.18</b>	<b>16.00</b>	<b>63.23</b>	<b>17.85</b>
<b>Agency, trust, and investment</b>	<b>2,142.33</b>	<b>2,550.43</b>	<b>1,954.31</b>	<b>1,923.08</b>
<i>Taxes and licenses for State</i>	<i>702.77</i>	<i>903.57</i>	<i>702.77</i>	<i>702.77</i>
<i>Taxes for county</i>	<i>664.25</i>	<i>1,344.16</i>	<i>1,045.45</i>	<i>1,045.45</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>604.91</i>	<i>109.50</i>	<i>26.09</i>	<i>25.46</i>
<i>All other</i>	<i>170.40</i>	<i>193.20</i>	<i>180.00</i>	<i>149.40</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$34,462.96	\$33,055.76	\$30,354.49	\$22,427.76
Permanent debt (except from sinking funds)	<sup>1</sup> 1,650.00	575.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,560.62	7,048.60	9,795.56	13,204.64
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	8,500.00	14,000.00	—	2,000.00
Transfers (except to sinking funds) and refunds	11.96	69.59	74.66	129.03
Agency, trust, and investment	2,142.33	2,550.43	1,954.31	1,923.08
<b>Total payments</b>	<b>\$53,327.87</b>	<b>\$57,299.38</b>	<b>\$42,179.02</b>	<b>\$39,684.51</b>
Balance on hand, including funds	5,266.41	6,382.32	10,335.60	6,104.94
<b>GRAND TOTAL</b>	<b>\$58,594.28</b>	<b>\$63,681.70</b>	<b>\$52,514.62</b>	<b>\$45,789.45</b>

<sup>1</sup> Includes \$750 paid from gifts for outlays.

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Florida POPULATION 405	Westhampton POPULATION 405	Boxborough POPULATION 404	Wendell POPULATION 397
<b>REVENUE.</b>	<b>\$51,532.95</b>	<b>\$31,188.54</b>	<b>\$27,019.24</b>	<b>\$50,288.68</b>
<b>General</b>	<b>49,838.96</b>	<b>29,177.67</b>	<b>23,350.44</b>	<b>41,968.01</b>
Taxes . . . . .	39,891.32	13,364.62	11,865.22	29,441.81
Property, poll, and income	39,715.97	13,325.25	11,863.94	29,223.89
Corporation, bank, etc.	175.35	39.37	1.28	217.92
Licenses and permits	369.00	1.00	1.00	1,200.00
Fines and forfeits	—	—	—	50.00
Grants and gifts	9,539.90	15,812.05	11,484.22	11,276.20
For expenses	9,539.90	15,812.05	10,334.22	8,826.20
For outlays	—	—	1,150.00	2,450.00
All other	38.74	—	—	—
<b>Commercial</b>	<b>1,693.99</b>	<b>2,010.87</b>	<b>3,668.80</b>	<b>8,320.67</b>
Special assessments	—	—	180.60	—
To meet expenses	—	—	180.60	—
To meet outlays	—	—	—	—
Privileges	606.27	621.34	684.43	419.85
Departmental	790.37	1,092.03	2,214.74	7,708.69
General government	29.10	—	97.95	1.75
Protection of persons and property	5.90	—	4.00	41.46
Health and sanitation	—	—	—	140.71
Highways	221.00	500.00	1,706.07	3,659.00
Charities	526.07	—	339.72	3,633.79
Soldiers' benefits	—	—	—	20.00
Schools	8.00	592.03	20.00	180.92
Libraries	.30	—	40.00	5.76
Recreation	—	—	—	—
Unclassified	—	—	7.00	25.20
<b>Public service enterprises</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<b>Cemeteries</b>	<b>—</b>	<b>—</b>	<b>101.17</b>	<b>38.35</b>
Interest	297.35	297.50	487.86	153.83
On sinking funds	—	—	—	—
On trust and investment funds	—	102.18	187.55	63.83
All other	297.35	195.32	300.31	90.05
<b>NON-REVENUE.</b>	<b>\$32,391.11</b>	<b>\$3,882.81</b>	<b>\$11,326.61</b>	<b>\$26,791.85</b>
<b>Offsets to outlays</b>	<b>2,550.00</b>	<b>1,912.50</b>	<b>3,175.00</b>	<b>4,650.00</b>
Departmental	2,550.00	1,912.50	3,175.00	4,650.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>25,000.00</b>	<b>—</b>	<b>6,000.00</b>	<b>10,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	25,000.00	—	6,000.00	10,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>71.95</b>	<b>192.09</b>	<b>5,000.00</b>
From sinking funds	—	—	—	—
All other	—	71.95	192.09	5,000.00
<b>Refunds</b>	<b>20.91</b>	<b>10.33</b>	<b>114.54</b>	<b>11.57</b>
<b>Agency, trust, and investment</b>	<b>4,820.20</b>	<b>1,888.03</b>	<b>1,844.98</b>	<b>7,130.28</b>
Taxes and licenses for State	1,907.53	602.38	602.38	1,400.00
Taxes for county	2,837.66	1,075.82	569.36	2,557.53
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	8.41	90.43	502.84	3,038.35
All other	66.60	119.40	170.40	134.40
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$54,082.95	\$33,101.04	\$30,194.24	\$54,938.68
Premiums	—	—	6,000.00	10,000.00
Municipal indebtedness	25,000.00	—	306.63	5,011.57
Transfers and refunds	20.91	82.28	1,844.98	7,130.28
Agency, trust, and investment	4,820.20	1,888.03	—	—
<b>Total receipts</b>	<b>\$83,924.06</b>	<b>\$35,071.35</b>	<b>\$38,345.85</b>	<b>\$77,080.53</b>
Balance on hand, including funds	8,796.26	11,685.51	101.05	6,895.00
<b>GRAND TOTAL</b>	<b>\$92,720.32</b>	<b>\$46,756.86</b>	<b>\$38,446.90</b>	<b>\$83,975.53</b>



## Graded According to Population of 1935 — Continued.

PAYMENTS.	Florida POPULATION 405	Westhampton POPULATION 405	Boxborough POPULATION 404	Wendell POPULATION 397
<b>Maintenance</b>	<b>\$42,104.51</b>	<b>\$27,170.14</b>	<b>\$23,464.42</b>	<b>\$43,059.98</b>
<i>Departmental</i>	<i>41,920.50</i>	<i>27,169.14</i>	<i>23,243.80</i>	<i>42,828.93</i>
General government	2,196.10	1,032.42	942.20	4,103.96
Protection of persons and property	541.75	185.00	673.31	731.47
Health and sanitation	464.50	249.90	200.40	887.31
Highways	21,073.59	12,822.10	8,032.29	16,798.84
Charities	3,963.86	2,250.30	1,434.74	9,535.25
Soldiers' benefits	—	65.45	60.00	71.14
Schools	13,249.92	9,804.23	10,976.00	9,514.84
Libraries	94.99	169.99	232.33	83.29
Recreation	13.74	6.63	5.69	60.90
Pensions	—	—	—	—
Unclassified	322.05	583.12	686.84	1,041.93
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>184.01</i>	<i>—</i>	<i>220.62</i>	<i>231.05</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>1.00</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>640.63</b>	<b>—</b>	<b>122.00</b>	<b>149.79</b>
<i>Loans, general purposes</i>	<i>640.63</i>	<i>—</i>	<i>122.00</i>	<i>149.79</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>15,777.39</b>	<b>3,390.60</b>	<b>5,072.94</b>	<b>10,830.30</b>
<i>Departmental</i>	<i>15,777.39</i>	<i>3,390.60</i>	<i>5,072.94</i>	<i>10,830.30</i>
General government	497.00	—	—	938.78
Protection of persons and property	—	—	—	100.00
Health and sanitation	—	—	—	—
Highways	14,472.99	3,365.60	5,072.94	9,592.17
Charities	—	—	—	—
Schools	807.40	25.00	—	199.35
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>25,000.00</b>	<b>—</b>	<b>6,000.00</b>	<b>10,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>—</i>	<i>6,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>71.95</b>	<b>192.09</b>	<b>5,000.00</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>71.95</i>	<i>192.09</i>	<i>5,000.00</i>
<b>Refunds</b>	<b>20.91</b>	<b>10.33</b>	<b>114.54</b>	<b>11.57</b>
<b>Agency, trust, and investment</b>	<b>4,820.20</b>	<b>1,888.03</b>	<b>1,840.44</b>	<b>6,194.11</b>
<i>Taxes and licenses for State</i>	<i>1,907.63</i>	<i>602.38</i>	<i>602.38</i>	<i>1,400.00</i>
<i>Taxes for county</i>	<i>2,837.66</i>	<i>1,075.82</i>	<i>669.36</i>	<i>2,557.53</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>8.41</i>	<i>90.43</i>	<i>498.30</i>	<i>2,102.18</i>
<i>All other</i>	<i>66.60</i>	<i>119.40</i>	<i>170.40</i>	<i>134.40</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$42,745.14	\$27,170.14	\$23,586.42	\$43,209.77
Permanent debt (except from sinking funds)	—	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	15,777.39	3,390.60	5,072.94	10,830.30
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	25,000.00	—	6,000.00	10,000.00
Transfers (except to sinking funds) and refunds	20.91	82.28	306.63	5,011.57
Agency, trust, and investment	4,820.20	1,888.03	1,840.44	6,194.11
<b>Total payments</b>	<b>\$88,363.64</b>	<b>\$32,531.05</b>	<b>\$36,806.43</b>	<b>\$75,245.75</b>
Balance on hand, including funds	4,366.68	14,225.81	1,640.47	8,729.78
<b>GRAND TOTAL</b>	<b>\$92,720.32</b>	<b>\$46,756.86</b>	<b>\$38,446.90</b>	<b>\$83,975.53</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dana POPULATION 387	Wales POPULATION 382	Mashpee POPULATION 380	Heath POPULATION 368
<b>REVENUE.</b>	<b>\$61,710.39</b>	<b>\$28,933.25</b>	<b>\$44,082.84</b>	<b>\$32,027.25</b>
<b>General</b>	<b>53,588.84</b>	<b>24,128.33</b>	<b>40,125.17</b>	<b>28,729.91</b>
Taxes . . . . .	37,642.25	15,260.79	30,190.63	12,969.41
Property, poll, and income	37,543.57	15,087.87	29,972.80	12,963.74
Corporation, bank, etc.	98.68	172.92	217.83	5.67
Licenses and permits	1.00	165.00	512.83	5.00
Fines and forfeits	10.00	10.00	92.50	—
Grants and gifts	15,935.59	8,692.64	9,329.21	15,755.50
For expenses	13,783.59	7,442.54	7,979.21	15,755.50
For outlays	2,150.00	1,250.00	1,350.00	—
All other	—	—	—	—
<b>Commercial</b>	<b>8,121.55</b>	<b>4,804.92</b>	<b>3,957.67</b>	<b>3,297.34</b>
Special assessments	—	—	29.82	—
To meet expenses	—	—	29.82	—
To meet outlays	—	—	—	—
Privileges	666.16	569.40	622.29	378.54
Departmental	7,199.71	3,466.86	1,842.95	2,660.12
General government	—	2.45	30.50	16.61
Protection of persons and property	359.95	2.45	13.28	3.86
Health and sanitation	—	—	113.57	—
Highways	4,827.15	1,010.00	—	1,172.25
Charities	1,058.50	2,322.67	1,685.60	726.01
Soldiers' benefits	120.00	—	—	—
Schools	318.16	125.44	—	740.85
Libraries	4.62	3.85	—	—
Recreation	—	—	—	—
Unclassified	511.33	—	—	.54
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	139.06	244.37	—	—
Interest	116.62	524.29	1,462.61	258.68
On sinking funds	—	—	—	—
On trust and investment funds	30.00	297.34	516.83	58.69
All other	86.62	226.95	945.78	199.99
<b>NON-REVENUE.</b>	<b>\$6,734.96</b>	<b>\$14,436.78</b>	<b>\$43,855.03</b>	<b>\$4,795.43</b>
<b>Offsets to outlays</b>	<b>4,567.80</b>	<b>4,250.00</b>	<b>—</b>	<b>2,699.73</b>
Departmental	4,567.80	4,250.00	—	2,699.73
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>—</b>	<b>8,000.00</b>	<b>36,090.38</b>	<b>—</b>
Loans, general purposes	—	—	3,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	3,240.38	—
Temporary loans (including revenue loans)	—	8,000.00	29,850.00	—
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>438.23</b>	<b>142.05</b>	<b>3,925.94</b>	<b>139.95</b>
From sinking funds	—	—	—	—
All other	438.23	142.05	3,925.94	139.95
<b>Refunds</b>	<b>19.10</b>	<b>13.47</b>	<b>176.80</b>	<b>1.53</b>
<b>Agency, trust, and investment</b>	<b>1,709.83</b>	<b>2,031.26</b>	<b>3,661.91</b>	<b>1,954.22</b>
Taxes and licenses for State	702.77	600.00	1,305.16	602.38
Taxes for county	754.00	618.06	2,219.86	1,096.09
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	139.06	651.20	—	139.95
All other	114.00	162.00	137.40	116.80
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$66,278.19	\$33,183.25	\$44,082.84	\$34,726.98
Premiums	—	—	—	—
Municipal indebtedness	—	8,000.00	36,090.38	—
Transfers and refunds	457.33	155.52	4,102.74	141.48
Agency, trust, and investment	1,709.83	2,031.26	3,661.91	1,954.22
<b>Total receipts</b>	<b>\$68,445.35</b>	<b>\$43,370.03</b>	<b>\$87,937.87</b>	<b>\$36,822.68</b>
Balance on hand, including funds	15,928.41	3,039.46	1,277.45	10,970.65
<b>GRAND TOTAL</b>	<b>\$84,373.76</b>	<b>\$46,409.49</b>	<b>\$89,215.32</b>	<b>\$47,793.23</b>

## Graded According to Population of 1935 — Continued.

PAYMENTS.	Dana POPULATION 387	Wales POPULATION 382	Mashpee POPULATION 380	Heath POPULATION 368
<b>Maintenance</b>	<b>\$37,060.75</b>	<b>\$22,677.22</b>	<b>\$40,157.70</b>	<b>\$29,473.90</b>
<i>Departmental</i>	<i>36,661.20</i>	<i>22,397.03</i>	<i>40,047.95</i>	<i>29,333.95</i>
General government	1,627.49	1,298.32	5,322.19	1,087.32
Protection of persons and property	1,561.55	546.55	1,776.87	190.04
Health and sanitation	597.41	361.92	811.98	210.25
Highways	15,048.43	6,706.20	7,491.85	15,016.10
Charities	3,585.31	4,948.57	9,331.68	2,398.46
Soldiers' benefits	159.25	—	479.55	75.80
Schools	12,890.46	7,647.85	13,790.71	9,766.64
Libraries	376.11	306.07	167.58	161.82
Recreation	108.53	6.63	10.42	154.86
Pensions	—	—	—	—
Unclassified	708.66	574.92	865.12	272.66
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>399.55</i>	<i>280.19</i>	<i>109.75</i>	<i>139.95</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>156.21</b>	<b>112.89</b>	<b>1,131.02</b>	<b>42.20</b>
<i>Loans, general purposes</i>	<i>156.21</i>	<i>112.89</i>	<i>1,131.02</i>	<i>42.20</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>8,484.58</b>	<b>7,043.78</b>	<b>1,735.97</b>	<b>3,699.46</b>
<i>Departmental</i>	<i>8,484.58</i>	<i>7,043.78</i>	<i>1,735.97</i>	<i>3,699.46</i>
General government	60.40	—	261.04	—
Protection of persons and property	—	—	9.00	—
Health and sanitation	—	—	—	—
Highways	8,424.18	6,042.35	1,026.40	3,699.46
Charities	—	—	—	—
Schools	—	1,001.43	439.53	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>6,252.00</b>	<b>11,500.00</b>	<b>36,319.25</b>	<b>4,600.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>252.00</i>	<i>—</i>	<i>1,178.87</i>	<i>600.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>3,240.38</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>6,000.00</i>	<i>11,500.00</i>	<i>31,900.00</i>	<i>4,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>438.23</b>	<b>142.05</b>	<b>3,925.94</b>	<b>139.95</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>438.23</i>	<i>142.05</i>	<i>3,925.94</i>	<i>139.95</i>
<b>Refunds</b>	<b>19.10</b>	<b>13.47</b>	<b>176.80</b>	<b>1.53</b>
<b>Agency, trust, and investment</b>	<b>1,709.83</b>	<b>2,186.55</b>	<b>3,661.91</b>	<b>1,872.96</b>
<i>Taxes and licenses for State</i>	<i>702.77</i>	<i>600.00</i>	<i>1,305.16</i>	<i>602.38</i>
<i>Taxes for county</i>	<i>764.00</i>	<i>618.06</i>	<i>2,219.36</i>	<i>1,096.09</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>139.06</i>	<i>806.49</i>	<i>—</i>	<i>58.69</i>
<i>All other</i>	<i>114.00</i>	<i>162.00</i>	<i>137.40</i>	<i>115.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$37,216.96	\$22,790.11	\$41,288.72	\$29,516.10
Permanent debt (except from sinking funds)	252.00	—	1,178.87	600.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,484.58	7,043.78	1,735.97	3,699.46
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	3,240.38	—
Temporary loans	6,000.00	11,500.00	31,900.00	4,000.00
Transfers (except to sinking funds) and refunds	457.33	155.52	4,102.74	141.48
Agency, trust, and investment	1,709.83	2,186.55	3,661.91	1,872.96
<b>Total payments</b>	<b>\$54,120.70</b>	<b>\$43,675.96</b>	<b>\$87,108.59</b>	<b>\$39,830.00</b>
Balance on hand, including funds	30,263.06	2,733.53	2,106.73	7,963.23
<b>GRAND TOTAL</b>	<b>\$84,373.76</b>	<b>\$46,409.49</b>	<b>\$89,215.32</b>	<b>\$47,793.23</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Plainfield POPULATION 332	Monterey POPULATION 325	Hawley POPULATION 308	Savoy POPULATION 299
<b>REVENUE.</b>	<b>\$33,792.35</b>	<b>\$33,837.36</b>	<b>\$30,963.67</b>	<b>\$28,313.47</b>
<b>General</b>	<b>30,835.45</b>	<b>31,387.43</b>	<b>26,473.27</b>	<b>26,037.49</b>
<i>Taxes</i>	<i>15,350.36</i>	<i>18,199.10</i>	<i>10,402.78</i>	<i>10,777.80</i>
Property, poll, and income	15,231.53	17,478.80	10,398.54	10,763.93
Corporation, bank, etc.	118.83	720.30	4.24	13.87
<i>Licenses and permits</i>	<i>100.00</i>	<i>41.70</i>	<i>7.00</i>	<i>254.00</i>
<i>Fines and forfeits</i>	<i>60.00</i>	<i>30.00</i>	—	<i>40.00</i>
<i>Grants and gifts</i>	<i>15,333.47</i>	<i>13,116.63</i>	<i>16,063.49</i>	<i>14,965.69</i>
For expenses	12,883.47	12,116.63	13,613.49	12,165.69
For outlays	2,450.00	1,000.00	2,450.00	2,800.00
All other	1.62	—	—	—
<b>Commercial</b>	<b>2,956.90</b>	<b>2,449.93</b>	<b>4,490.40</b>	<b>2,275.98</b>
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>490.42</i>	<i>757.82</i>	<i>422.60</i>	<i>496.47</i>
<i>Departmental</i>	<i>1,979.07</i>	<i>1,263.99</i>	<i>3,875.29</i>	<i>1,449.83</i>
General government	36.70	75.70	2.06	2.40
Protection of persons and property	—	25.90	11.40	2.70
Health and sanitation	—	—	—	311.14
Highways	752.75	489.00	1,233.53	684.25
Charities	343.20	577.06	731.61	353.34
Soldiers' benefits	—	—	—	96.00
Schools	844.40	58.50	1,896.18	—
Libraries	2.02	28.33	—	—
Recreation	—	—	—	—
Unclassified	—	9.50	.51	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>55.79</i>	—	—
<i>Interest</i>	<i>487.41</i>	<i>372.33</i>	<i>192.61</i>	<i>329.68</i>
On sinking funds	112.67	—	22.00	—
On trust and investment funds	374.74	372.33	170.51	329.68
All other	—	—	—	—
<b>NON-REVENUE.</b>	<b>\$21,318.44</b>	<b>\$11,327.83</b>	<b>\$13,893.91</b>	<b>\$17,257.69</b>
<b>Offsets to outlays</b>	<b>9,550.00</b>	<b>2,999.45</b>	<b>2,625.00</b>	<b>3,499.27</b>
<i>Departmental</i>	<i>9,550.00</i>	<i>2,999.45</i>	<i>2,625.00</i>	<i>3,499.27</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>10,000.00</b>	<b>5,000.00</b>	<b>10,000.00</b>	<b>12,575.00</b>
<i>Loans, general purposes</i>	—	—	—	<i>4,575.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds, refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>5,000.00</i>	<i>10,000.00</i>	<i>8,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>125.64</b>	—	<b>23.63</b>	—
<i>From sinking funds</i>	—	—	—	—
All other	125.64	—	23.63	—
<b>Refunds</b>	<b>4.25</b>	<b>39.00</b>	<b>28.16</b>	<b>44.58</b>
<b>Agency, trust, and investment</b>	<b>1,638.55</b>	<b>3,289.38</b>	<b>1,217.12</b>	<b>1,138.84</b>
<i>Taxes and licenses for State</i>	<i>500.00</i>	<i>1,204.75</i>	<i>400.00</i>	<i>401.04</i>
<i>Taxes for county</i>	<i>896.51</i>	<i>1,792.21</i>	<i>730.72</i>	<i>597.40</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>125.64</i>	<i>183.82</i>	—	—
All other	116.40	108.60	86.40	140.40
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$43,342.35	\$36,836.81	\$33,588.67	\$31,812.74
Premiums	—	5,000.00	10,000.00	12,575.00
Municipal indebtedness	10,000.00	39.00	51.79	44.58
Transfers and refunds	129.89	3,289.38	1,217.12	1,138.84
Agency, trust, and investment	1,638.55	—	—	—
<b>Total receipts</b>	<b>\$55,110.79</b>	<b>\$45,165.19</b>	<b>\$44,857.58</b>	<b>\$45,571.16</b>
Balance on hand, including funds	716.57	5,729.11	4,381.97	1,164.61
<b>GRAND TOTAL</b>	<b>\$55,827.36</b>	<b>\$50,894.30</b>	<b>\$49,239.55</b>	<b>\$46,735.77</b>



## Graded According to Population of 1935 — Continued.

PAYMENTS.	Plainfield POPULATION 332	Monterey POPULATION 325	Hawley POPULATION 308	Savoy POPULATION 299
<b>Maintenance</b> . . . . .	<b>\$27,056.01</b>	<b>\$25,942.23</b>	<b>\$24,374.76</b>	<b>\$23,475.74</b>
<i>Departmental</i> . . . . .	<i>27,036.01</i>	<i>25,695.23</i>	<i>24,374.76</i>	<i>23,475.74</i>
General government . . . . .	1,314.80	1,548.22	1,229.71	950.75
Protection of persons and property . . . . .	185.36	511.21	146.30	158.48
Health and sanitation . . . . .	577.25	478.00	226.94	764.70
Highways . . . . .	11,721.35	13,151.84	10,328.60	12,500.15
Charities . . . . .	1,627.58	2,024.02	1,162.53	1,693.65
Soldiers' benefits . . . . .	128.00	40.00	—	246.00
Schools . . . . .	10,558.73	6,959.16	11,173.16	6,974.37
Libraries . . . . .	225.16	512.48	21.71	37.50
Recreation . . . . .	105.69	33.48	5.21	4.74
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	582.09	436.82	80.60	145.40
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>30.00</i>	<i>247.00</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b> . . . . .	<b>220.28</b>	<b>23.96</b>	<b>80.42</b>	<b>120.85</b>
<i>Loans, general purposes</i> . . . . .	<i>220.28</i>	<i>23.96</i>	<i>80.42</i>	<i>120.85</i>
<i>Loans, public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>10,021.09</b>	<b>4,999.26</b>	<b>7,061.68</b>	<b>13,175.32</b>
<i>Departmental</i> . . . . .	<i>10,021.09</i>	<i>4,999.26</i>	<i>7,061.68</i>	<i>13,175.32</i>
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	9,783.63	4,999.26	7,061.68	13,175.32
Charities . . . . .	—	—	—	—
Schools . . . . .	237.46	—	—	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b> . . . . .	<b>10,782.75</b>	<b>5,000.00</b>	<b>10,000.00</b>	<b>8,000.00</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>10,000.00</i>	<i>5,000.00</i>	<i>10,000.00</i>	<i>8,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>782.75</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>125.64</b>	<b>—</b>	<b>23.63</b>	<b>—</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>125.64</i>	<i>—</i>	<i>23.63</i>	<i>—</i>
<b>Refunds</b> . . . . .	<b>4.25</b>	<b>39.00</b>	<b>28.16</b>	<b>44.58</b>
<b>Agency, trust, and investment</b> . . . . .	<b>1,625.58</b>	<b>3,289.38</b>	<b>1,239.12</b>	<b>1,138.84</b>
<i>Taxes and licenses for State</i> . . . . .	<i>500.00</i>	<i>1,204.75</i>	<i>400.00</i>	<i>401.04</i>
<i>Taxes for county</i> . . . . .	<i>896.51</i>	<i>1,792.21</i>	<i>730.72</i>	<i>697.40</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>112.67</i>	<i>183.82</i>	<i>22.00</i>	<i>—</i>
<i>All other</i> . . . . .	<i>116.40</i>	<i>108.60</i>	<i>86.40</i>	<i>140.40</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$27,276.29	\$25,966.19	\$24,455.18	\$23,596.59
Permanent debt (except from sinking funds) . . . . .	—	—	—	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	10,021.09	4,999.26	7,061.68	13,175.32
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	10,782.75	5,000.00	10,000.00	8,000.00
Transfers (except to sinking funds) and refunds . . . . .	129.89	39.00	51.79	44.58
Agency, trust, and investment . . . . .	1,625.58	3,289.38	1,239.12	1,138.84
<b>Total payments</b> . . . . .	<b>\$49,835.60</b>	<b>\$39,293.83</b>	<b>\$42,807.77</b>	<b>\$45,955.33</b>
Balance on hand, including funds . . . . .	5,991.76	11,600.47	6,431.78	780.44
<b>GRAND TOTAL</b> . . . . .	<b>\$55,827.36</b>	<b>\$50,894.30</b>	<b>\$49,239.55</b>	<b>\$46,735.77</b>

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	West Tisbury POPULATION 282	Rowe POPULATION 277	Goshen POPULATION 257	Chilmark POPULATION 253
<b>REVENUE.</b>	<b>\$17,447.51</b>	<b>\$34,707.91</b>	<b>\$29,856.53</b>	<b>\$18,086.49</b>
<b>General</b>	<b>16,116.68</b>	<b>30,312.52</b>	<b>23,720.26</b>	<b>15,936.14</b>
Taxes . . . . .	11,993.95	16,903.77	12,209.64	11,433.88
Property, poll, and income . . . . .	11,546.87	16,834.85	12,005.48	11,337.14
Corporation, bank, etc. . . . .	447.08	68.92	204.16	96.74
Licenses and permits . . . . .	33.50	7.00	4.00	97.00
Fines and forfeits . . . . .	5.00	—	—	52.40
Grants and gifts . . . . .	4,084.23	13,375.55	11,506.62	4,352.86
For expenses . . . . .	4,054.23	8,673.21	10,084.95	3,652.86
For outlays . . . . .	30.00	4,702.34	1,421.67	700.00
All other . . . . .	—	26.20	—	—
<b>Commercial</b>	<b>1,330.83</b>	<b>4,395.39</b>	<b>6,136.27</b>	<b>2,150.35</b>
Special assessments . . . . .	—	—	—	—
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	—	—	—	—
Privileges . . . . .	643.31	322.23	399.61	615.34
Departmental . . . . .	624.20	1,371.15	3,872.44	1,390.25
General government . . . . .	—	7.00	39.00	24.00
Protection of persons and property . . . . .	7.19	44.55	4.60	24.26
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	2.00	1,838.77	544.12	—
Charities . . . . .	345.01	1,325.51	563.32	1,266.43
Soldiers' benefits . . . . .	120.00	—	4.00	—
Schools . . . . .	50.00	408.00	70.00	10.00
Libraries . . . . .	—	—	1.27	15.56
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	1,247.32	2,646.13	50.00
Public service enterprises	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
Cemeteries . . . . .	49.14	16.05	82.61	32.25
Interest . . . . .	114.18	185.96	1,781.61	112.51
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	65.10	61.17	1,436.90	61.85
All other . . . . .	49.08	124.79	344.71	50.66
<b>NON-REVENUE.</b>	<b>\$3,911.84</b>	<b>\$19,554.18</b>	<b>\$10,456.20</b>	<b>\$3,318.43</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>3,550.00</b>	<b>2,550.00</b>	<b>50.00</b>
Departmental . . . . .	—	3,550.00	2,550.00	50.00
Public service enterprises . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>—</b>	<b>10,000.00</b>	<b>5,000.00</b>	<b>—</b>
Loans, general purposes . . . . .	—	—	—	—
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds, refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	—	10,000.00	5,000.00	—
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	—	—	—	—
<b>Transfers</b>	<b>14.75</b>	<b>2,761.05</b>	<b>1,177.74</b>	<b>46.84</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	14.75	2,761.05	1,177.74	46.84
<b>Refunds</b>	<b>53.66</b>	<b>1.32</b>	<b>17.59</b>	<b>—</b>
<b>Agency, trust, and investment</b>	<b>3,843.43</b>	<b>3,241.81</b>	<b>1,710.87</b>	<b>3,221.64</b>
Taxes and licenses for State . . . . .	1,204.75	1,104.36	501.98	1,003.96
Taxes for county . . . . .	2,482.84	2,009.49	896.52	2,069.03
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	91.64	18.16	190.37	32.25
All other . . . . .	64.20	109.80	122.00	116.40
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$17,447.51	\$38,257.91	\$32,406.53	\$18,136.49
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	10,000.00	5,000.00	—
Transfers and refunds . . . . .	68.41	2,762.37	1,195.33	46.84
Agency, trust, and investment . . . . .	3,843.43	3,241.81	1,710.87	3,221.64
<b>Total receipts</b>	<b>\$21,359.35</b>	<b>\$54,262.09</b>	<b>\$40,312.73</b>	<b>\$21,404.97</b>
Balance on hand, including funds . . . . .	5,030.79	7,860.34	3,237.94	2,867.18
<b>GRAND TOTAL</b>	<b>\$26,390.14</b>	<b>\$62,122.43</b>	<b>\$43,550.67</b>	<b>\$24,272.15</b>

<sup>1</sup> Includes \$1.68 from administration of trust funds

## Graded According to Population of 1935 — Continued.

PAYMENTS.	West Tisbury POPULATION 282	Rowe POPULATION 277	Goshen POPULATION 257	Chilmark POPULATION 253
<b>Maintenance</b>	<b>\$15,831.70</b>	<b>\$26,157.54</b>	<b>\$25,244.65</b>	<b>\$16,123.12</b>
<i>Departmental</i>	<i>16,642.81</i>	<i>26,121.46</i>	<i>25,125.02</i>	<i>15,790.87</i>
General government	835.79	1,255.43	1,642.75	1,099.81
Protection of persons and property	501.67	376.50	194.77	522.16
Health and sanitation	265.00	426.55	364.63	704.43
Highways	6,231.32	11,169.01	7,522.44	4,202.81
Charities	932.67	3,826.70	1,108.27	3,137.43
Soldiers' benefits	120.00	354.85	39.00	—
Schools	6,650.20	8,008.79	10,933.98	5,754.37
Libraries	27.68	294.22	192.95	222.71
Recreation	9.48	208.53	5.21	7.58
Pensions	—	—	—	—
Unclassified	69.00	200.88	3,121.02	139.57
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>188.89</i>	<i>34.40</i>	<i>119.63</i>	<i>332.25</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>1.68</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>—</b>	<b>16.00</b>	<b>146.87</b>	<b>—</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>16.00</i>	<i>146.87</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>174.00</b>	<b>10,977.66</b>	<b>4,334.20</b>	<b>100.01</b>
<i>Departmental</i>	<i>174.00</i>	<i>10,977.66</i>	<i>4,334.20</i>	<i>—</i>
General government	—	—	225.74	—
Protection of persons and property	60.00	—	—	—
Health and sanitation	—	—	—	—
Highways	114.00	8,237.78	4,108.46	—
Charities	—	—	—	—
Schools	—	40.00	—	—
Libraries	—	2,699.88	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>100.01</i>
<b>Municipal indebtedness</b>	<b>—</b>	<b>10,000.00</b>	<b>5,900.00</b>	<b>—</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>900.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>10,000.00</i>	<i>5,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>14.75</b>	<b>2,761.05</b>	<b>1,177.74</b>	<b>46.84</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>14.75</i>	<i>2,761.05</i>	<i>1,177.74</i>	<i>46.84</i>
<b>Refunds</b>	<b>53.66</b>	<b>1.32</b>	<b>17.59</b>	<b>—</b>
<b>Agency, trust, and investment</b>	<b>3,888.38</b>	<b>3,244.27</b>	<b>1,740.49</b>	<b>3,236.65</b>
<i>Taxes and licenses for State</i>	<i>1,204.75</i>	<i>1,104.36</i>	<i>501.98</i>	<i>1,003.96</i>
<i>Taxes for county</i>	<i>2,482.84</i>	<i>2,009.49</i>	<i>896.52</i>	<i>2,069.03</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>141.99</i>	<i>20.62</i>	<i>219.99</i>	<i>47.26</i>
<i>All other</i>	<i>58.80</i>	<i>109.80</i>	<i>122.00</i>	<i>116.40</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$15,831.70	\$26,173.54	\$25,391.52	\$16,123.12
Permanent debt (except from sinking funds)	—	—	900.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	174.00	10,977.66	4,334.20	100.01
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	10,000.00	5,000.00	—
Transfers (except to sinking funds) and refunds	68.41	2,762.37	1,195.33	46.84
Agency, trust, and investment	3,888.38	3,244.27	1,740.49	3,236.65
<b>Total payments</b>	<b>\$19,962.49</b>	<b>\$53,157.84</b>	<b>\$38,561.54</b>	<b>\$19,506.62</b>
Balance on hand, including funds	6,427.65	8,964.69	4,989.13	4,765.53
<b>GRAND TOTAL</b>	<b>\$26,390.14</b>	<b>\$62,122.43</b>	<b>\$43,550.67</b>	<b>\$24,272.15</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Leyden POPULATION 253	Washington POPULATION 252	Tyringham POPULATION 243	Monroe POPULATION 240
<b>REVENUE.</b>	<b>\$25,514.16</b>	<b>\$29,154.84</b>	<b>\$23,173.56</b>	<b>\$20,371.05</b>
<b>General</b>	<b>22,612.86</b>	<b>27,108.01</b>	<b>21,584.14</b>	<b>18,852.05</b>
Taxes . . . . .	10,034.68	11,185.30	13,143.69	14,822.43
Property, poll, and income . . . . .	9,995.67	11,165.43	13,115.68	12,677.40
Corporation, bank, etc. . . . .	39.01	19.87	28.03	2,145.03
Licenses and permits . . . . .	1.00	431.00	15.00	140.00
Fines and forfeits . . . . .	—	70.00	152.25	—
Grants and gifts . . . . .	12,570.44	15,421.71	8,273.20	3,889.62
For expenses . . . . .	12,570.44	12,871.71	7,023.20	3,889.62
For outlays . . . . .	—	2,550.00	1,250.00	—
All other . . . . .	6.74	—	—	—
<b>Commercial</b>	<b>2,901.30</b>	<b>2,046.83</b>	<b>1,589.42</b>	<b>1,519.00</b>
Special assessments . . . . .	—	—	—	—
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	—	—	—	—
Privileges . . . . .	341.60	455.94	457.45	606.98
Departmental . . . . .	2,110.23	1,461.63	764.85	849.99
General government . . . . .	6.30	7.55	10.00	—
Protection of persons and property . . . . .	25.76	—	.73	6.86
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	677.25	578.75	248.48	292.00
Charities . . . . .	560.86	568.44	497.65	308.03
Soldiers' benefits . . . . .	—	—	—	—
Schools . . . . .	834.26	306.89	—	240.00
Libraries . . . . .	1.00	—	7.99	1.10
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	4.80	—	—	2.00
<b>Public service enterprises</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<b>Cemeteries</b>	<b>150.39</b>	<b>—</b>	<b>24.75</b>	<b>—</b>
Interest . . . . .	299.08	129.26	342.37	62.03
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	107.69	—	2.57	—
All other . . . . .	191.39	129.26	339.80	62.03
<b>NON-REVENUE.</b>	<b>\$6,565.36</b>	<b>\$15,624.30</b>	<b>\$16,893.41</b>	<b>\$39,943.35</b>
<b>Offsets to outlays</b>	<b>2,699.72</b>	<b>8,450.00</b>	<b>6,000.00</b>	<b>3,763.32</b>
Departmental . . . . .	2,699.72	8,460.00	6,000.00	3,763.32
Public service enterprises . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>2,000.00</b>	<b>6,000.00</b>	<b>9,000.00</b>	<b>31,251.88</b>
Loans, general purposes . . . . .	—	—	—	31,000.00
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds, refunded current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	2,000.00	6,000.00	9,000.00	—
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	—	—	—	251.88
<b>Transfers</b>	<b>107.69</b>	<b>—</b>	<b>—</b>	<b>—</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	107.69	—	—	—
<b>Refunds</b>	<b>—</b>	<b>71.52</b>	<b>2.94</b>	<b>53.44</b>
<b>Agency, trust, and investment</b>	<b>1,757.95</b>	<b>1,102.78</b>	<b>1,890.47</b>	<b>4,874.71</b>
Taxes and licenses for State . . . . .	501.98	401.58	702.77	1,706.73
Taxes for county . . . . .	913.40	597.40	1,045.45	3,105.58
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	207.57	—	34.85	—
All other . . . . .	135.00	103.80	107.40	62.40
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$28,213.88	\$37,604.84	\$29,173.56	\$24,134.37
Premiums . . . . .	—	—	—	251.88
Municipal indebtedness . . . . .	2,000.00	6,000.00	9,000.00	31,000.00
Transfers and refunds . . . . .	107.69	71.52	2.94	53.44
Agency, trust, and investment . . . . .	1,757.95	1,102.78	1,890.47	4,874.71
<b>Total receipts</b>	<b>\$32,079.52</b>	<b>\$44,779.14</b>	<b>\$40,066.97</b>	<b>\$60,314.40</b>
Balance on hand, including funds . . . . .	6,850.77	5,793.82	4,083.53	10,166.64
<b>GRAND TOTAL</b>	<b>\$38,930.29</b>	<b>\$50,572.96</b>	<b>\$44,150.50</b>	<b>\$70,481.04</b>



## Graded According to Population of 1935 — Continued.

PAYMENTS.	Leyden POPULATION 253	Washington POPULATION 252	Tyringham POPULATION 243	Monroe POPULATION 240
<b>Maintenance</b>	<b>\$21,540.52</b>	<b>\$22,501.02</b>	<b>\$18,620.13</b>	<b>\$19,046.12</b>
<i>Departmental</i>	<i>21,390.13</i>	<i>22,451.02</i>	<i>18,520.38</i>	<i>19,046.12</i>
General government	1,036.41	1,223.35	816.68	665.26
Protection of persons and property	239.98	127.97	126.60	138.30
Health and sanitation	187.00	616.59	244.20	227.00
Highways	9,585.16	11,532.00	6,303.77	6,844.14
Charities	1,133.03	1,270.31	3,374.22	1,411.86
Soldiers' benefits	—	20.00	—	—
Schools	8,971.08	7,420.59	7,014.54	9,409.87
Libraries	91.53	—	242.83	118.65
Recreation	4.74	3.79	26.26	11.37
Pensions	—	—	—	—
Unclassified	141.20	236.42	371.28	219.67
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>160.39</i>	<i>50.00</i>	<i>99.75</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>198.25</b>	<b>54.75</b>	<b>373.87</b>	<b>—</b>
<i>Loans, general purposes</i>	<i>198.25</i>	<i>54.75</i>	<i>373.87</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>4,450.37</b>	<b>12,991.23</b>	<b>9,461.34</b>	<b>8,459.31</b>
<i>Departmental</i>	<i>4,450.37</i>	<i>12,991.23</i>	<i>9,461.34</i>	<i>8,459.31</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	4,450.37	12,991.23	9,461.34	6,585.43
Charities	—	—	—	—
Schools	—	—	—	1,873.88
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>3,250.00</b>	<b>7,000.00</b>	<b>11,500.00</b>	<b>—</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,250.00</i>	<i>1,000.00</i>	<i>500.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,000.00</i>	<i>6,000.00</i>	<i>11,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>107.69</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>107.69</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Refunds</b>	<b>—</b>	<b>71.52</b>	<b>2.94</b>	<b>53.44</b>
<b>Agency, trust, and investment</b>	<b>1,757.95</b>	<b>1,102.78</b>	<b>1,893.04</b>	<b>4,874.71</b>
<i>Taxes and licenses for State</i>	<i>501.98</i>	<i>401.58</i>	<i>702.77</i>	<i>1,706.73</i>
<i>Taxes for county</i>	<i>913.40</i>	<i>597.40</i>	<i>1,045.45</i>	<i>3,105.58</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>207.57</i>	<i>—</i>	<i>37.42</i>	<i>—</i>
<i>All other</i>	<i>135.00</i>	<i>103.80</i>	<i>107.40</i>	<i>62.40</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$21,738.77	\$22,555.77	\$18,994.00	\$19,046.12
Permanent debt (except from sinking funds)	1,250.00	1,000.00	500.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,450.37	12,991.23	9,461.34	8,459.31
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	2,000.00	6,000.00	11,000.00	—
Transfers (except to sinking funds) and refunds	107.69	71.52	2.94	53.44
Agency, trust, and investment	1,757.95	1,102.78	1,893.04	4,874.71
<b>Total payments</b>	<b>\$31,304.78</b>	<b>\$43,721.30</b>	<b>\$41,851.32</b>	<b>\$32,433.58</b>
<i>Balance on hand, including funds</i>	<i>7,625.51</i>	<i>6,851.66</i>	<i>2,299.18</i>	<i>38,047.46</i>
<b>GRAND TOTAL</b>	<b>\$38,930.29</b>	<b>\$50,572.96</b>	<b>\$44,150.50</b>	<b>\$70,481.04</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Shutesbury POPULATION 239	Middlefield POPULATION 220	Greenwich POPULATION 219	Alford POPULATION 210
<b>REVENUE.</b>	<b>\$23,525.42</b>	<b>\$21,835.54</b>	<b>\$20,357.73</b>	<b>\$16,711.95</b>
<b>General</b>	<b>21,199.09</b>	<b>20,462.42</b>	<b>17,627.21</b>	<b>14,613.25</b>
Taxes . . . . .	10,832.56	10,171.14	8,552.62	7,257.02
Property, poll, and income . . . . .	10,725.88	10,134.28	8,493.83	7,052.19
Corporation, bank, etc. . . . .	106.68	36.86	58.79	204.83
Licenses and permits . . . . .	6.00	9.00	10.50	3.00
Fines and forfeits . . . . .	—	1.00	—	25.00
Grants and gifts . . . . .	10,360.53	10,281.28	9,064.09	7,328.23
For expenses . . . . .	8,460.53	8,231.28	7,114.09	6,378.23
For outlays . . . . .	1,900.00	2,050.00	1,950.00	950.00
All other . . . . .	—	—	—	—
<b>Commercial</b>	<b>2,326.33</b>	<b>1,373.12</b>	<b>2,730.52</b>	<b>2,098.70</b>
Special assessments . . . . .	—	—	—	—
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	—	—	—	—
Privileges . . . . .	307.81	209.83	525.11	199.24
Departmental . . . . .	1,207.06	968.39	1,696.26	1,664.94
General government . . . . .	3.06	6.00	—	21.40
Protection of persons and property . . . . .	2.10	6.88	29.74	.50
Health and sanitation . . . . .	—	—	—	89.05
Highways . . . . .	1,054.31	—	1,316.06	839.00
Charities . . . . .	205.34	181.33	350.18	704.66
Soldiers' benefits . . . . .	—	—	—	—
Schools . . . . .	1.50	774.18	—	—
Libraries . . . . .	—	—	.28	.56
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	.75	—	—	9.77
Public service enterprises	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
Cemeteries . . . . .	37.10	49.81	258.75	83.93
Interest . . . . .	714.36	145.09	250.40	150.69
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	442.67	76.21	40.51	33.68
All other . . . . .	271.69	68.88	209.89	116.91
<b>NON-REVENUE.</b>	<b>\$4,736.32</b>	<b>\$12,493.52</b>	<b>\$2,622.03</b>	<b>\$9,388.53</b>
<b>Offsets to outlays</b>	<b>2,700.00</b>	<b>3,825.00</b>	<b>—</b>	<b>1,912.50</b>
Departmental . . . . .	2,700.00	3,825.00	—	1,912.50
Public service enterprises . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>—</b>	<b>6,000.00</b>	<b>—</b>	<b>6,000.00</b>
Loans, general purposes . . . . .	—	—	—	—
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	—	6,000.00	—	6,000.00
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	—	—	—	—
<b>Transfers</b>	<b>38.14</b>	<b>12.65</b>	<b>36.00</b>	<b>60.47</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	38.14	12.65	36.00	60.47
<b>Refunds</b>	<b>68.36</b>	<b>139.26</b>	<b>22.29</b>	<b>22.43</b>
<b>Agency, trust, and investment</b>	<b>1,929.82</b>	<b>2,516.61</b>	<b>2,563.74</b>	<b>1,393.13</b>
Taxes and licenses for State . . . . .	602.38	601.98	803.17	501.98
Taxes for county . . . . .	1,096.09	896.51	1,434.42	746.75
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	141.35	1,001.72	239.75	68.80
All other . . . . .	90.00	116.40	86.40	75.60
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$26,225.42	\$25,660.54	\$20,357.73	\$18,624.45
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	6,000.00	—	6,000.00
Transfers and refunds . . . . .	106.50	151.91	58.29	82.90
Agency, trust, and investment . . . . .	1,929.82	2,516.61	2,563.74	1,393.13
<b>Total receipts</b>	<b>\$28,261.74</b>	<b>\$34,329.06</b>	<b>\$22,979.76</b>	<b>\$26,100.48</b>
Balance on hand, including funds . . . . .	16,315.21	424.05	7,386.31	2,756.11
<b>GRAND TOTAL</b>	<b>\$44,576.95</b>	<b>\$34,753.11</b>	<b>\$30,365.07</b>	<b>\$28,856.59</b>

## Graded According to Population of 1935 — Continued.

PAYMENTS.	Shutesbury POPULATION 239	Middlefield POPULATION 220	Greenwich POPULATION 219	Alford POPULATION 210
<b>Maintenance</b>	<b>\$19,836.49</b>	<b>\$18,560.33</b>	<b>\$20,227.86</b>	<b>\$15,048.45</b>
<i>Departmental</i>	<i>19,720.24</i>	<i>18,444.83</i>	<i>19,944.13</i>	<i>14,879.25</i>
General government	1,402.63	1,055.39	1,250.71	1,123.27
Protection of persons and property	286.35	190.78	404.73	62.81
Health and sanitation	256.30	174.96	152.08	419.05
Highways	8,912.53	8,637.32	9,750.37	5,615.18
Charities	1,790.30	831.71	1,117.99	1,256.00
Soldiers' benefits	—	293.00	50.00	—
Schools	6,080.23	6,751.43	6,899.22	6,110.58
Libraries	239.63	41.53	182.45	62.50
Recreation	33.94	6.46	6.63	4.26
Pensions	—	—	—	—
Unclassified	718.33	461.75	129.95	225.60
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>116.25</i>	<i>116.00</i>	<i>283.73</i>	<i>169.20</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>—</b>	<b>51.68</b>	<b>—</b>	<b>128.88</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>51.68</i>	<i>—</i>	<i>128.88</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>5,881.12</b>	<b>7,218.66</b>	<b>1,746.50</b>	<b>3,897.84</b>
<i>Departmental</i>	<i>5,881.12</i>	<i>7,218.66</i>	<i>1,746.50</i>	<i>3,897.84</i>
General government	—	—	—	300.00
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	5,509.75	7,218.66	1,746.50	3,597.84
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	137.42	—	—	—
Recreation	43.95	—	—	—
Unclassified	100.00	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>—</b>	<b>6,000.00</b>	<b>—</b>	<b>6,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>6,000.00</i>	<i>—</i>	<i>6,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>38.14</b>	<b>12.65</b>	<b>36.00</b>	<b>60.47</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>38.14</i>	<i>12.65</i>	<i>36.00</i>	<i>60.47</i>
<b>Refunds</b>	<b>68.36</b>	<b>139.26</b>	<b>22.29</b>	<b>22.43</b>
<b>Agency, trust, and investment</b>	<b>1,855.30</b>	<b>2,580.17</b>	<b>2,568.25</b>	<b>1,366.34</b>
<i>Taxes and licenses for State</i>	<i>602.38</i>	<i>501.98</i>	<i>803.17</i>	<i>501.98</i>
<i>Taxes for county</i>	<i>1,096.09</i>	<i>896.51</i>	<i>1,434.42</i>	<i>746.75</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>66.83</i>	<i>1,065.28</i>	<i>244.26</i>	<i>42.01</i>
<i>All other</i>	<i>90.00</i>	<i>116.40</i>	<i>86.40</i>	<i>75.60</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$19,836.49	\$18,612.01	\$20,227.86	\$15,177.33
Permanent debt (except from sinking funds)	—	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,881.12	7,218.66	1,746.50	3,897.84
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	6,000.00	—	6,000.00
Transfers (except to sinking funds) and refunds	106.50	151.91	58.29	82.90
Agency, trust, and investment	1,855.30	2,580.17	2,568.25	1,366.34
<b>Total payments</b>	<b>\$27,679.41</b>	<b>\$34,562.75</b>	<b>\$24,600.90</b>	<b>\$26,524.41</b>
Balance on hand, including funds	16,897.54	190.36	5,764.17	2,332.18
<b>GRAND TOTAL</b>	<b>\$44,576.95</b>	<b>\$34,753.11</b>	<b>\$30,365.07</b>	<b>\$28,856.59</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Holland POPULATION 201	Montgomery POPULATION 174	Gay Head POPULATION 158	Peru POPULATION 151
<b>REVENUE.</b>	<b>\$18,901.90</b>	<b>\$20,285.23</b>	<b>\$6,010.65</b>	<b>\$19,469.94</b>
<b>General</b>	<b>16,449.83</b>	<b>18,589.70</b>	<b>5,021.46</b>	<b>18,929.30</b>
Taxes . . . . .	7,732.96	9,389.48	2,614.31	9,899.72
Property, poll, and income	7,587.14	9,336.43	2,482.70	9,821.23
Corporation, bank, etc.	145.82	53.05	31.61	78.49
Licenses and permits	3.00	—	52.80	2.00
Fines and forfeits	—	60.00	—	—
Grants and gifts	8,694.92	9,140.22	2,454.35	9,027.58
For expenses	7,144.92	9,140.22	2,454.35	7,177.58
For outlays	1,550.00	—	—	1,850.00
All other	18.95	—	—	—
<b>Commercial</b>	<b>2,452.07</b>	<b>1,695.53</b>	<b>989.19</b>	<b>540.64</b>
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	200.92	342.44	199.05	92.86
Departmental	2,028.44	356.90	790.14	383.70
General government	4.70	44.50	—	—
Protection of persons and property	2.52	1.80	2.01	—
Health and sanitation	—	—	—	—
Highways	1,518.51	.60	—	60.50
Charities	469.71	240.00	643.55	323.20
Soldiers' benefits	—	70.00	120.00	—
Schools	—	—	—	—
Libraries	—	—	1.58	—
Recreation	—	—	—	—
Unclassified	33.00	—	23.00	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	60.95	—	—	—
Interest	161.76	996.19	—	64.08
On sinking funds	—	—	—	—
On trust and investment funds	41.17	806.66	—	—
All other	120.59	189.53	—	64.08
<b>NON-REVENUE.</b>	<b>\$10,908.78</b>	<b>\$11,599.82</b>	<b>\$2,160.14</b>	<b>\$5,230.73</b>
<b>Offsets to outlays</b>	<b>10,120.00</b>	<b>5,100.00</b>	<b>5.00</b>	<b>—</b>
Departmental	10,120.00	5,100.00	5.00	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>—</b>	<b>5,500.00</b>	<b>1,500.00</b>	<b>4,123.73</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	5,500.00	1,500.00	4,000.00
Unpaid warrants or orders, current year	—	—	—	123.73
Premiums	—	—	—	—
<b>Transfers</b>	<b>30.00</b>	<b>109.50</b>	<b>—</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	30.00	109.50	—	—
<b>Refunds</b>	<b>—</b>	<b>—</b>	<b>10.14</b>	<b>49.82</b>
<b>Agency, trust, and investment</b>	<b>758.78</b>	<b>890.32</b>	<b>645.00</b>	<b>1,057.18</b>
Taxes and licenses for State	300.00	401.58	200.00	401.58
Taxes for county	309.03	412.04	413.80	597.40
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	60.95	9.50	—	—
All other	88.80	67.20	31.20	58.20
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$29,021.90	\$25,385.23	\$6,015.65	\$19,469.94
Premiums	—	—	—	—
Municipal indebtedness	—	5,500.00	1,500.00	4,123.73
Transfers and refunds	30.00	109.50	10.14	49.82
Agency, trust, and investment	758.78	890.32	645.00	1,057.18
<b>Total receipts</b>	<b>\$29,810.68</b>	<b>\$31,885.05</b>	<b>\$8,170.79</b>	<b>\$24,700.67</b>
Balance on hand, including funds	6,487.80	719.87	420.80	4,928.74
<b>GRAND TOTAL</b>	<b>\$36,298.48</b>	<b>\$32,604.92</b>	<b>\$8,591.59</b>	<b>\$29,629.41</b>



## Graded According to Population of 1935 — Continued.

PAYMENTS.	Holland POPULATION 201	Montgomery POPULATION 174	Gay Head POPULATION 158	Peru POPULATION 151
<b>Maintenance</b>	<b>\$19,073.16</b>	<b>\$16,972.20</b>	<b>\$5,403.62</b>	<b>\$15,311.73</b>
<i>Departmental</i>	<i>18,944.37</i>	<i>16,934.36</i>	<i>5,403.62</i>	<i>15,311.73</i>
General government	1,192.81	1,043.96	543.28	933.70
Protection of persons and property	168.03	179.69	95.94	9.00
Health and sanitation	212.08	184.28	49.40	45.00
Highways	8,080.84	7,578.30	—	8,105.89
Charities	1,953.68	1,089.00	634.89	900.91
Soldiers' benefits	—	—	90.00	—
Schools	6,921.20	6,216.72	3,731.04	4,842.05
Libraries	159.36	55.61	43.73	—
Recreation	6.84	70.19	2.84	3.32
Pensions	—	—	—	—
Unclassified	249.53	516.51	212.50	471.86
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>128.79</i>	<i>34.64</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>3.30</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>—</b>	<b>88.60</b>	<b>197.35</b>	<b>253.39</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>88.60</i>	<i>197.35</i>	<i>253.39</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>12,710.51</b>	<b>6,327.49</b>	<b>—</b>	<b>2,977.86</b>
<i>Departmental</i>	<i>12,710.51</i>	<i>6,327.49</i>	<i>—</i>	<i>2,977.86</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	93.93
Health and sanitation	—	—	—	—
Highways	12,463.46	6,208.31	—	2,883.93
Charities	—	—	—	—
Schools	247.05	—	—	—
Libraries	—	—	—	—
Recreation	—	119.18	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>—</b>	<b>5,500.00</b>	<b>1,850.00</b>	<b>4,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>350.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>5,500.00</i>	<i>1,500.00</i>	<i>4,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>30.00</b>	<b>109.50</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>30.00</i>	<i>109.50</i>	<i>—</i>	<i>—</i>
<b>Refunds</b>	<b>—</b>	<b>—</b>	<b>10.14</b>	<b>49.82</b>
<b>Agency, trust, and investment</b>	<b>769.95</b>	<b>887.48</b>	<b>634.80</b>	<b>1,057.18</b>
<i>Taxes and licenses for State</i>	<i>300.00</i>	<i>401.58</i>	<i>200.00</i>	<i>401.58</i>
<i>Taxes for county</i>	<i>309.03</i>	<i>412.04</i>	<i>413.80</i>	<i>597.40</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>72.12</i>	<i>6.66</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>88.80</i>	<i>67.20</i>	<i>21.00</i>	<i>58.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$19,073.16	\$17,060.80	\$5,600.97	\$15,565.12
Permanent debt (except from sinking funds)	—	—	350.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	12,710.51	6,327.49	—	2,977.86
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	5,500.00	1,500.00	4,000.00
Transfers (except to sinking funds) and refunds	30.00	109.50	10.14	49.82
Agency, trust, and investment	769.95	887.48	634.80	1,057.18
<b>Total payments</b>	<b>\$32,583.62</b>	<b>\$29,885.27</b>	<b>\$8,095.91</b>	<b>\$23,649.98</b>
<i>Balance on hand, including funds</i>	<i>3,714.86</i>	<i>2,719.65</i>	<i>495.68</i>	<i>5,979.43</i>
<b>GRAND TOTAL</b>	<b>\$36,298.48</b>	<b>\$32,604.92</b>	<b>\$8,591.59</b>	<b>\$29,629.41</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Tolland POPULATION 141	Gosnold POPULATION 129	New Ashford POPULATION 94	Mount Washington POPULATION 64
<b>REVENUE.</b>	<b>\$22,290.92</b>	<b>\$18,014.97</b>	<b>\$7,342.38</b>	<b>\$10,389.81</b>
<b>General</b>	<b>21,188.63</b>	<b>17,333.97</b>	<b>7,091.33</b>	<b>9,708.74</b>
Taxes . . . . .	10,603.26	16,972.81	3,291.10	4,430.37
Property, poll, and income . . . . .	10,527.55	16,972.81	3,277.30	4,424.12
Corporation, bank, etc. . . . .	75.71	—	13.80	6.25
Licenses and permits . . . . .	3.00	29.00	403.00	1.00
Fines and forfeits . . . . .	—	—	—	—
Grants and gifts . . . . .	10,582.37	332.16	3,395.63	5,277.37
For expenses . . . . .	10,582.37	332.16	3,395.63	5,277.37
For outlays . . . . .	—	—	—	—
All other . . . . .	—	—	1.60	—
<b>Commercial</b>	<b>1,102.29</b>	<b>681.00</b>	<b>251.05</b>	<b>681.07</b>
Special assessments . . . . .	—	—	—	—
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	—	—	—	—
Privileges . . . . .	215.12	2.00	113.77	151.91
Departmental . . . . .	702.54	5.00	81.53	440.18
General government . . . . .	9.00	—	—	12.00
Protection of persons and property . . . . .	2.08	5.00	4.40	1.10
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	559.40	—	—	422.75
Charities . . . . .	131.86	—	62.18	—
Soldiers' benefits . . . . .	—	—	—	—
Schools . . . . .	—	—	—	—
Libraries . . . . .	—	—	—	4.33
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	15.00	—
Public service enterprises	—	674.00	—	—
Electric light . . . . .	—	224.00	—	—
Water . . . . .	—	450.00	—	—
All other . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	—	—
Interest . . . . .	184.83	—	55.70	88.98
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	—	—	—	48.24
All other . . . . .	184.83	—	55.70	40.74
<b>NON-REVENUE.</b>	<b>\$18,096.69</b>	<b>\$22,030.99</b>	<b>\$3,555.82</b>	<b>\$3,582.94</b>
<b>Offsets to outlays</b>	<b>6,800.00</b>	<b>6,463.91</b>	<b>3,007.42</b>	<b>2,500.00</b>
Departmental . . . . .	6,800.00	6,463.91	3,007.42	2,500.00
Public service enterprises . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>—</b>	<b>—</b>
Loans, general purposes . . . . .	—	5,000.00	—	—
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds, refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	10,000.00	5,000.00	—	—
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<b>Refunds</b>	<b>28.06</b>	<b>16.50</b>	<b>1.00</b>	<b>.90</b>
<b>Agency, trust, and investment</b>	<b>1,268.63</b>	<b>5,550.58</b>	<b>547.40</b>	<b>1,082.04</b>
Taxes and licenses for State . . . . .	501.98	1,807.13	201.90	301.19
Taxes for county . . . . .	515.05	3,724.25	298.70	448.05
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	200.00	—	—	250.00
All other . . . . .	51.60	19.20	46.80	82.80
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$29,090.92	\$24,478.88	\$10,349.80	\$12,889.81
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	10,000.00	10,000.00	—	—
Transfers and refunds . . . . .	28.06	16.50	1.00	.90
Agency, trust, and investment . . . . .	1,268.63	5,550.58	547.40	1,082.04
<b>Total receipts</b>	<b>\$40,387.61</b>	<b>\$40,045.96</b>	<b>\$10,898.20</b>	<b>\$13,972.75</b>
Balance on hand, including funds . . . . .	1,603.51	1,636.69	987.00	7,414.02
<b>GRAND TOTAL</b>	<b>\$41,991.12</b>	<b>\$41,682.65</b>	<b>\$11,885.20</b>	<b>\$21,386.77</b>

## Graded According to Population of 1935—Continued.

PAYMENTS.	Tolland POPULATION 141	Gosnold POPULATION 129	New Ashford POPULATION 94	Mount Washington POPULATION 64
<b>Maintenance</b>	<b>\$16,551.49</b>	<b>\$15,450.19</b>	<b>\$6,010.57</b>	<b>\$9,747.57</b>
<i>Departmental</i>	<i>16,526.49</i>	<i>9,841.08</i>	<i>5,939.92</i>	<i>9,732.57</i>
General government	1,003.11	2,451.15	867.69	635.11
Protection of persons and property	170.36	402.69	23.40	97.35
Health and sanitation	243.52	406.14	62.35	62.40
Highways	9,398.19	1,434.67	2,529.48	5,495.65
Charities	22.50	—	225.00	—
Soldiers' benefits	329.00	—	—	—
Schools	4,808.68	4,788.34	2,103.00	3,016.67
Libraries	75.00	92.05	—	34.66
Recreation	4.26	11.37	.79	2.37
Pensions	—	—	—	—
Unclassified	471.87	254.67	128.21	388.36
<i>Public service enterprises</i>	<i>—</i>	<i>5,379.88</i>	<i>—</i>	<i>—</i>
Electric light	—	3,310.23	—	—
Water	—	1,599.27	—	—
All other	—	470.38	—	—
<i>Cemeteries</i>	<i>25.00</i>	<i>229.23</i>	<i>70.65</i>	<i>15.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>68.82</b>	<b>197.87</b>	—	—
<i>Loans, general purposes</i>	<i>68.82</i>	<i>197.87</i>	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>8,524.53</b>	<b>11,924.18</b>	<b>3,009.98</b>	<b>3,500.00</b>
<i>Departmental</i>	<i>8,524.53</i>	<i>11,924.18</i>	<i>3,009.98</i>	<i>3,500.00</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	8,524.53	11,439.27	3,009.98	3,500.00
Charities	—	—	—	—
Schools	—	484.91	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>10,700.00</b>	<b>5,000.00</b>	—	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>700.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	—	—	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Refunds</b>	<b>28.06</b>	<b>16.50</b>	<b>1.00</b>	<b>.90</b>
<b>Agency, trust, and investment</b>	<b>1,068.63</b>	<b>5,550.58</b>	<b>594.30</b>	<b>880.28</b>
<i>Taxes and licenses for State</i>	<i>501.98</i>	<i>1,807.13</i>	<i>201.90</i>	<i>301.19</i>
<i>Taxes for county</i>	<i>516.05</i>	<i>3,724.25</i>	<i>298.70</i>	<i>448.05</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>—</i>	<i>46.90</i>	<i>48.24</i>
<i>All other</i>	<i>51.60</i>	<i>19.20</i>	<i>46.80</i>	<i>82.80</i>

## RECAPITULATION.

Maintenance and interest	\$16,620.31	\$15,648.06	\$6,010.57	\$9,747.57
Permanent debt (except from sinking funds)	700.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,524.53	11,924.18	3,009.98	3,500.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	5,000.00	—	—
Transfers (except to sinking funds) and refunds	28.06	16.50	1.00	.90
Agency, trust, and investment	1,068.63	5,550.58	594.30	880.28
<b>Total payments</b>	<b>\$36,941.53</b>	<b>\$38,139.32</b>	<b>\$9,615.85</b>	<b>\$14,128.75</b>
<i>Balance on hand including funds</i>	<i>5,049.59</i>	<i>3,543.33</i>	<i>2,269.35</i>	<i>7,258.02</i>
<b>GRAND TOTAL</b>	<b>\$41,991.12</b>	<b>\$41,682.65</b>	<b>\$11,885.20</b>	<b>\$21,386.77</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.		Prescott POPULATION 18
REVENUE.		\$12,365.44
General		12,254.68
<i>Taxes</i>		8,551.77
Property, poll, and income		3,551.32
Corporation, bank, etc.		.45
<i>Licenses and permits</i>		—
<i>Fines and forfeits</i>		—
<i>Grants and gifts</i>		8,702.91
For expenses		6,752.91
For outlays		1,950.00
All other		—
Commercial		110.76
<i>Special assessments</i>		—
To meet expenses		—
To meet outlays		—
<i>Privileges</i>		46.63
<i>Departmental</i>		6.06
General government		1.05
Protection of persons and property		—
Health and sanitation		—
Highways		—
Charities		—
Soldiers' benefits		—
Schools		5.00
Libraries		—
Recreation		—
Unclassified		—
<i>Public service enterprises</i>		—
Electric light		—
Water		—
All other		—
<i>Cemeteries</i>		19.00
<i>Interest</i>		39.18
On sinking funds		—
On trust and investment funds		32.26
All other		6.92
NON-REVENUE.		\$466.93
Offsets to outlays		—
<i>Departmental</i>		—
<i>Public service enterprises</i>		—
<i>Cemeteries</i>		—
Municipal indebtedness		—
<i>Loans, general purposes</i>		—
<i>Loans, public service enterprises</i>		—
<i>Loans, cemeteries</i>		—
<i>Bonds, refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		—
<i>Unpaid warrants or orders, current year</i>		—
<i>Premiums</i>		—
Transfers		—
<i>From sinking funds</i>		—
All other		—
Refunds		89.90
Agency, trust, and investment		377.03
<i>Taxes and licenses for State</i>		100.40
<i>Taxes for county</i>		179.50
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		87.13
All other		10.20
RECAPITULATION.		
Revenue and offsets to outlays		\$12,365.44
Premiums		—
Municipal indebtedness		—
Transfers and refunds		89.90
Agency, trust, and investment		377.03
Total receipts		\$12,832.37
Balance on hand, including funds		2,027.29
GRAND TOTAL		\$14,859.66



PAYMENTS.	Prescott POPULATION 18
<b>Maintenance</b>	<b>\$9,966.72</b>
<i>Departmental</i>	<i>9,911.72</i>
General government	449.82
Protection of persons and property	584.91
Health and sanitation	6.92
Highways	6,739.20
Charities	339.40
Soldiers' benefits	-
Schools	1,600.49
Libraries	-
Recreation	.47
Pensions	-
Unclassified	190.51
<i>Public service enterprises</i>	-
Electric light	-
Water	-
All other	-
<i>Cemeteries</i>	<i>55.00</i>
<i>Administration of trust funds</i>	-
<b>Interest</b>	-
<i>Loans, general purposes</i>	-
<i>Loans, public service enterprises</i>	-
<i>Loans, cemeteries</i>	-
<b>Outlays</b>	<b>1,425.75</b>
<i>Departmental</i>	<i>1,425.75</i>
General government	-
Protection of persons and property	-
Health and sanitation	-
Highways	1,425.75
Charities	-
Schools	-
Libraries	-
Recreation	-
Unclassified	-
<i>Public service enterprises</i>	-
Electric light	-
Water	-
All other	-
<i>Cemeteries</i>	-
<b>Municipal indebtedness</b>	-
<i>From sinking funds</i>	-
<i>From revenue and other sources</i>	-
<i>Bonds refunded, current year</i>	-
<i>Temporary loans (including revenue loans)</i>	-
<i>Warrants or orders, previous years</i>	-
<b>Transfers</b>	-
<i>To sinking funds from revenue</i>	-
<i>All other</i>	-
<b>Refunds</b>	<b>89.90</b>
<b>Agency, trust, and investment</b>	<b>409.29</b>
<i>Taxes and licenses for State</i>	<i>100.40</i>
<i>Taxes for county</i>	<i>179.30</i>
<i>Expenditures for grade crossings</i>	-
<i>Sinking and other permanent funds</i>	<i>119.39</i>
<i>All other</i>	<i>10.20</i>
<b>RECAPITULATION.</b>	
Maintenance and interest	\$9,966.72
Permanent debt (except from sinking funds)	-
Sinking fund requirements from revenue	-
Outlays	1,425.75
Permanent debt from sinking funds	-
Bonds refunded, current year	-
Temporary loans	-
Transfers (except to sinking funds) and refunds	89.90
Agency, trust, and investment	409.29
<b>Total payments</b>	<b>\$11,891.66</b>
Balance on hand, including funds	2,968.00
<b>GRAND TOTAL</b>	<b>\$14,859.66</b>

TABLE I. — Summary of Financial Transactions. Towns

AGGREGATE RECEIPTS (229 TOWNS).		POPULATION 398,799
<b>REVENUE.</b>		<b>\$25,252,615.45</b>
<b>General</b>		<b>20,979,966.44</b>
<i>Taxes</i>		17,638,079.08
Property, poll, and income		17,235,019.96
Corporation, bank, etc.		403,059.12
<i>Licenses and permits</i>		273,144.21
<i>Fines and forfeits</i>		88,703.67
<i>Grants and gifts</i>		2,978,550.81
For expenses		2,390,022.84
For outlays		588,527.97
All other		1,488.77
<b>Commercial</b>		<b>4,272,649.01</b>
<i>Special assessments</i>		15,429.55
To meet expenses		8,589.07
To meet outlays		6,840.48
<i>Privileges</i>		650,990.07
<i>Departmental</i>		1,706,908.70
General government		46,435.82
Protection of persons and property		19,506.79
Health and sanitation		46,884.68
Highways		436,176.50
Charities		837,620.13
Soldiers' benefits		35,792.47
Schools		251,941.30
Libraries		8,425.22
Recreation		3,223.10
Unclassified		120,902.69
<i>Public service enterprises</i>		1,310,998.59
Electric light		527,187.66
Water		773,969.48
All other		9,841.45
<i>Cemeteries</i>		92,396.92
<i>Interest</i>		495,925.18
On sinking funds		—
On trust and investment funds		178,517.18
All other		317,408.00
<b>NON-REVENUE.</b>		<b>\$14,892,239.55</b>
<b>Offsets to outlays</b>		<b>1,329,783.75</b>
<i>Departmental</i>		1,316,093.67
<i>Public service enterprises</i>		14,690.08
<i>Cemeteries</i>		—
<b>Municipal indebtedness</b>		<b>10,596,742.92</b>
<i>Loans, general purposes</i>		714,795.00
<i>Loans, public service enterprises</i>		250,200.00
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		77,068.67
<i>Temporary loans (including revenue loans)</i>		9,536,090.00
<i>Unpaid warrants or orders, current year</i>		14,732.88
<i>Premiums</i>		3,856.37
<b>Transfers</b>		<b>163,396.58</b>
<i>From sinking funds</i>		—
All other		163,396.58
<b>Refunds</b>		<b>91,161.94</b>
<b>Agency, trust, and investment</b>		<b>2,711,154.36</b>
<i>Taxes and licenses for State</i>		868,938.93
<i>Taxes for county</i>		1,023,626.98
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		707,184.48
All other		111,403.97
<b>RECAPITULATION.</b>		
Revenue and offsets to outlays		\$26,582,399.20
Premiums		3,856.37
Municipal indebtedness		10,592,886.55
Transfers and refunds		254,558.52
Agency, trust, and investment		2,711,154.36
<b>Total receipts</b>		<b>\$40,144,855.00</b>
Balance on hand, including funds		3,962,137.30
<b>GRAND TOTAL</b>		<b>\$44,106,992.30</b>

<sup>1</sup> Includes \$835.38 from administration of trust funds.

## Graded According to Population of 1935 — Concluded.

AGGREGATE PAYMENTS (229 TOWNS).		POPULATION 398,799
<b>Maintenance</b>		<b>\$20,287,672.36</b>
<i>Departmental</i>		<i>19,219,582.00</i>
General government		1,269,431.74
Protection of persons and property		1,482,454.71
Health and sanitation		730,006.29
Highways		4,634,251.53
Charities		3,016,550.48
Soldiers' benefits		277,248.84
Schools		6,926,431.31
Libraries		274,346.27
Recreation		129,225.24
Pensions		6,675.86
Unclassified		472,959.70
<i>Public service enterprises</i>		<i>883,607.69</i>
Electric light		432,807.52
Water		442,390.91
All other		8,409.26
<i>Cemeteries</i>		<i>182,002.96</i>
<i>Administration of trust funds</i>		<i>2,479.71</i>
<b>Interest</b>		<b>476,394.69</b>
<i>Loans, general purposes</i>		<i>302,168.68</i>
<i>Loans, public service enterprises</i>		<i>174,226.01</i>
<i>Loans, cemeteries</i>		<i>-</i>
<b>Outlays</b>		<b>3,996,675.02</b>
<i>Departmental</i>		<i>3,630,559.43</i>
General government		48,595.48
Protection of persons and property		135,586.27
Health and sanitation		87,195.28
Highways		2,440,801.09
Charities		2,510.07
Schools		780,622.80
Libraries		20,154.51
Recreation		97,337.14
Unclassified		17,756.79
<i>Public service enterprises</i>		<i>349,158.84</i>
Electric light		71,094.97
Water		277,381.90
All other		681.97
<i>Cemeteries</i>		<i>16,956.75</i>
<b>Municipal indebtedness</b>		<b>11,223,436.68</b>
<i>From sinking funds</i>		<i>-</i>
<i>From revenue and other sources</i>		<i>2,132,301.51</i>
<i>Bonds refunded, current year</i>		<i>77,068.67</i>
<i>Temporary loans (including revenue loans)</i>		<i>9,805,273.13</i>
<i>Warrants or orders, previous years</i>		<i>18,793.37</i>
<b>Transfers</b>		<b>163,396.58</b>
<i>To sinking funds from revenue</i>		<i>-</i>
<i>All other</i>		<i>163,396.58</i>
<b>Refunds</b>		<b>91,161.94</b>
<b>Agency, trust, and investment</b>		<b>2,703,948.79</b>
<i>Taxes and licenses for State</i>		<i>869,189.02</i>
<i>Taxes for county</i>		<i>1,018,676.10</i>
<i>Expenditures for grade crossings</i>		<i>-</i>
<i>Sinking and other permanent funds</i>		<i>704,007.87</i>
<i>All other</i>		<i>112,075.80</i>

## RECAPITULATION.

Maintenance and interest	\$20,764,067.05
Permanent debt (except from sinking funds)	<sup>2</sup> 1,322,301.51
Sinking fund requirements from revenue	
Outlays	3,996,675.02
Permanent debt from sinking funds	
Bonds refunded, current year	77,068.67
Temporary loans	9,824,066.50
Transfers (except to sinking funds) and refunds	254,558.52
Agency, trust, and investment	2,703,948.79
<b>Total payments</b>	<b>\$38,942,686.06</b>
Balance on hand, including funds	5,164,306.24
<b>GRAND TOTAL</b>	<b>\$44,106,992.30</b>

<sup>1</sup> Includes \$2,800 paid from Federal grants for outlays.<sup>2</sup> Includes \$30,000 paid from Federal grants for outlays; \$1,800 paid from proceeds of sale of electric light plant; \$1,750 paid from gifts for outlays; \$1,068.43 paid from sea wall assessment reserve; \$303.42 paid from offsets to outlays.





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DIVISION B

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INDEBTEDNESS

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TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1935.*

Towns. (Population under 5,000)	TOTALS	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
Blackstone . . .	\$106,220.00	\$31,220.00	—	—	\$75,000.00	—
Dudley . . .	122,000.00	85,000.00	—	\$12,000.00	25,000.00	—
Wilmington . . .	452,065.15	28,500.00	\$12,065.15	301,500.00	110,000.00	—
Leicester . . .	149,000.00	35,600.00	11,400.00	—	102,000.00	—
Westport . . .	97,480.00	20,480.00	—	2,000.00	75,000.00	—
Swansea . . .	97,500.00	62,500.00	—	—	35,000.00	—
Templeton . . .	104,786.64	63,000.00	1,786.64	—	40,000.00	—
Dalton . . .	98,280.00	98,280.00	—	—	—	—
Williamstown . . .	59,350.96	53,000.00	—	—	—	\$6,350.96
Oxford . . .	113,000.00	44,000.00	—	—	69,000.00	—
Lee . . .	102,000.00	15,800.00	1,200.00	—	85,000.00	—
Medfield . . .	236,000.00	40,000.00	—	166,000.00	30,000.00	—
Wrentham . . .	91,000.00	75,000.00	—	16,000.00	—	—
Provincetown . . .	79,000.00	60,000.00	—	4,000.00	15,000.00	—
Acushnet . . .	22,323.99	19,498.00	2,825.99	—	—	—
Holden . . .	99,500.00	57,000.00	—	27,500.00	15,000.00	—
Belchertown . . .	20,800.00	20,800.00	—	—	—	—
Ayer . . .	80,500.00	62,000.00	—	3,500.00	15,000.00	—
Weston . . .	392,000.00	166,000.00	—	186,000.00	40,000.00	—
Scituate . . .	874,250.00	24,250.00	—	700,000.00	150,000.00	—
Westford . . .	84,400.00	54,400.00	—	—	30,000.00	—
Sharon . . .	267,683.19	119,000.00	5,683.19	43,000.00	100,000.00	—
East Bridgewater . . .	78,500.00	10,000.00	—	28,500.00	40,000.00	—
Warren . . .	98,500.00	57,000.00	1,500.00	—	40,000.00	—
Rockport . . .	164,500.00	112,500.00	—	27,000.00	25,000.00	—
Barre . . .	—	—	—	—	—	—
Nantucket . . .	270,000.00	230,000.00	—	40,000.00	—	—
Cohasset . . .	108,000.00	108,000.00	—	—	—	—
East Longmeadow . . .	60,000.00	16,500.00	—	13,500.00	30,000.00	—
Holbrook . . .	162,000.00	92,000.00	—	10,000.00	<sup>1</sup> 60,000.00	—
West Bridgewater . . .	23,390.00	—	—	23,390.00	—	—
Wayland . . .	180,500.00	85,000.00	—	38,000.00	<sup>2</sup> 57,500.00	—
Bourne . . .	65,000.00	65,000.00	—	—	—	—
Medway . . .	111,411.92	33,750.00	7,661.92	30,000.00	40,000.00	—
North Brookfield . . .	25,000.00	—	—	—	25,000.00	—
Bedford . . .	77,400.00	58,000.00	—	19,400.00	—	—
Dighton . . .	68,000.00	68,000.00	—	—	—	—
Hopedale . . .	72,000.00	72,000.00	—	—	—	—
Bellingham . . .	60,500.00	25,500.00	—	—	35,000.00	—
Pepperell . . .	8,000.00	—	—	8,000.00	—	—
Wilbraham . . .	79,000.00	15,000.00	—	64,000.00	—	—
Deerfield . . .	186,000.00	71,000.00	—	—	<sup>3</sup> 115,000.00	—
Holliston . . .	51,000.00	31,000.00	—	—	20,000.00	—
Norton . . .	129,150.00	12,150.00	—	77,000.00	40,000.00	—
Rehoboth . . .	35,000.00	20,000.00	—	—	15,000.00	—
Kingston . . .	22,500.00	4,000.00	—	8,500.00	10,000.00	—
Hadley . . .	15,000.00	15,000.00	—	—	—	—
Hanover . . .	442,000.00	62,000.00	—	290,000.00	90,000.00	—
Lenox . . .	90,000.00	60,000.00	—	—	30,000.00	—
Acton . . .	70,000.00	25,000.00	—	—	45,000.00	—
Hull . . .	199,000.00	99,000.00	—	—	100,000.00	—
Hopkinton . . .	162,039.26	43,000.00	—	36,000.00	82,000.00	1,039.26
Lancaster . . .	7,000.00	—	—	7,000.00	—	—
Shirley . . .	15,500.00	15,500.00	—	—	—	—
Westwood . . .	—	—	—	—	—	—
Groton . . .	34,000.00	34,000.00	—	—	—	—
Manchester . . .	121,000.00	111,000.00	—	—	<sup>4</sup> 10,000.00	—
Ashland . . .	93,000.00	63,000.00	—	10,000.00	20,000.00	—
Hatfield . . .	35,000.00	35,000.00	—	—	—	—
Hanson . . .	119,000.00	12,000.00	—	57,000.00	50,000.00	—
Sutton . . .	—	—	—	—	—	—
Rutland . . .	24,700.00	5,700.00	—	9,000.00	10,000.00	—
Douglas . . .	9,000.00	9,000.00	—	—	—	—
Northborough . . .	90,600.00	20,600.00	—	50,000.00	20,000.00	—

<sup>1</sup> Includes \$10,000 anticipation of Federal grant.<sup>2</sup> Includes \$5,500 anticipation of Federal grant.<sup>3</sup> Anticipation of bond issue.<sup>4</sup> Anticipation of highway reimbursement from State and county.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1935 — Continued.*

Towns. (Population under 5,000)	TOTALS	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
Hardwick . . . .	\$67,000.00	\$17,000.00	—	—	\$50,000.00	—
Harwich . . . .	—	—	—	—	—	—
Charlton . . . .	48,700.00	28,700.00	—	—	20,000.00	—
Avon . . . . .	52,058.73	12,000.00	\$20,058.73	—	20,000.00	—
North Reading . .	195,650.00	34,000.00	2,650.00	\$129,000.00	30,000.00	—
Salisbury . . . .	53,000.00	3,000.00	—	—	50,000.00	—
Duxbury . . . .	56,000.00	56,000.00	—	—	—	—
Hamilton . . . .	94,000.00	94,000.00	—	—	—	—
Groveland . . . .	27,500.00	—	—	17,500.00	10,000.00	—
Merrimac . . . .	42,800.00	10,800.00	—	2,000.00	30,000.00	—
Raynham . . . .	32,000.00	32,000.00	—	—	—	—
Upton . . . . .	—	—	—	—	—	—
West Boylston . .	40,000.00	40,000.00	—	—	—	—
Burlington . . .	47,125.21	17,500.00	9,625.21	—	20,000.00	—
Lunenburg . . . .	—	—	—	—	—	—
Southborough . .	311,800.00	29,800.00	—	282,000.00	—	—
Millis . . . . .	84,000.00	81,000.00	—	3,000.00	—	—
Yarmouth . . . .	188,000.00	125,000.00	—	63,000.00	—	—
Marshfield . . .	642,000.00	66,000.00	—	501,000.00	75,000.00	—
Norfolk . . . . .	33,500.00	1,500.00	—	—	32,000.00	—
Ashburnham . . .	1,500.00	1,500.00	—	—	—	—
Chatham . . . . .	50,000.00	50,000.00	—	—	—	—
Dennis . . . . .	42,000.00	42,000.00	—	—	—	—
Georgetown . . .	110,000.00	5,000.00	—	105,000.00	—	—
Middleton . . . .	33,500.00	8,500.00	—	—	25,000.00	—
Westminster . . .	65,940.00	32,000.00	—	—	33,940.00	—
Northfield . . . .	6,000.00	6,000.00	—	—	—	—
Townsend . . . .	189,545.57	2,000.00	—	137,500.00	48,000.00	\$2,045.57
Stockbridge . . .	68,500.00	33,500.00	—	—	35,000.00	—
Sturbridge . . . .	94,500.00	500.00	—	94,000.00	—	—
Millville . . . .	63,000.00	8,000.00	—	—	55,000.00	—
Lynnfield . . . .	30,500.00	5,500.00	—	—	25,000.00	—
Marion . . . . .	10,000.00	—	—	10,000.00	—	—
Williamsburg . .	20,000.00	20,000.00	—	—	—	—
Tisbury . . . . .	118,000.00	81,000.00	—	17,000.00	20,000.00	—
Freetown . . . .	45,000.00	—	—	—	45,000.00	—
Sheffield . . . .	15,000.00	15,000.00	—	—	—	—
Nahant . . . . .	156,700.00	65,000.00	—	41,700.00	50,000.00	—
Mattapoisett . .	42,100.00	—	—	32,100.00	10,000.00	—
Norwell . . . . .	49,000.00	14,000.00	—	—	35,000.00	—
Cheshire . . . . .	29,900.00	19,900.00	—	—	10,000.00	—
Oak Bluffs . . . .	174,300.00	154,300.00	—	—	20,000.00	—
Sudbury . . . . .	75,000.00	60,000.00	—	—	15,000.00	—
Pembroke . . . .	286,000.00	82,000.00	—	184,000.00	20,000.00	—
Plainville . . . .	12,037.78	4,000.00	—	2,800.00	—	5,257.78
Shelburne . . . .	8,000.00	8,000.00	—	—	—	—
Newbury . . . . .	27,349.94	12,349.94	—	—	15,000.00	—
Lincoln . . . . .	30,000.00	—	—	—	30,000.00	—
Carver . . . . .	4,000.00	4,000.00	—	—	—	—
Sterling . . . . .	114,700.00	39,000.00	—	45,700.00	30,000.00	—
Colrain . . . . .	—	—	—	—	—	—
Buckland . . . .	—	—	—	—	—	—
Southwick . . . .	133,115.32	38,000.00	4,315.32	75,800.00	20,000.00	—
Littleton . . . .	27,000.00	14,000.00	—	13,000.00	—	—
Sandwich . . . .	49,000.00	29,000.00	—	—	20,000.00	—
Rowley . . . . .	20,400.00	8,400.00	—	2,000.00	10,000.00	—
Essex . . . . .	26,500.00	26,500.00	—	—	—	—
West Newbury . .	37,600.00	2,600.00	—	—	35,000.00	—
Lakeville . . . .	—	—	—	—	—	—
Orleans . . . . .	—	—	—	—	—	—
Edgartown . . . .	65,500.00	65,500.00	—	—	—	—
Chester . . . . .	91,200.00	15,700.00	—	45,500.00	30,000.00	—
Boylston . . . . .	35,500.00	5,500.00	—	—	30,000.00	—
Huntington . . .	36,700.00	16,700.00	—	—	20,000.00	—

<sup>1</sup> Includes \$12,000 anticipation of Federal grant.  
<sup>2</sup> Includes \$8,000 anticipation of Federal grant.  
<sup>3</sup> Anticipation of Federal grant.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1935 — Continued.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
Clarksburg . . .	\$4,500.00	\$4,500.00	—	—	—	—
Tyngsborough . . .	35,675.00	5,675.00	—	—	\$30,000.00	—
Brookfield . . .	28,000.00	8,000.00	—	\$20,000.00	—	—
Dover . . .	48,000.00	48,000.00	—	—	—	—
Erving . . .	—	—	—	—	—	—
Russell . . .	118,300.00	54,500.00	—	43,800.00	20,000.00	—
Mendon . . .	—	—	—	—	—	—
West Brookfield . . .	22,500.00	3,500.00	—	9,000.00	10,000.00	—
Lanesborough . . .	1,145.00	1,145.00	—	—	—	—
Rochester . . .	—	—	—	—	—	—
Wenham . . .	12,000.00	12,000.00	—	—	—	—
Stow . . .	5,000.00	—	—	—	5,000.00	—
Sunderland . . .	26,500.00	19,500.00	—	—	7,000.00	—
Berkley . . .	4,393.84	3,500.00	—	—	—	\$893.84
Hinsdale . . .	10,000.00	—	—	—	10,000.00	—
West Stockbridge . . .	30,000.00	10,000.00	—	—	20,000.00	—
Whately . . .	2,000.00	—	—	—	2,000.00	—
Topsfield . . .	66,000.00	66,000.00	—	—	—	—
Berlin . . .	15,000.00	—	—	—	15,000.00	—
Hubbardston . . .	—	—	—	—	—	—
Gill . . .	1,166.66	1,166.66	—	—	—	—
Sherborn . . .	—	—	—	—	—	—
Barnardston . . .	—	—	—	—	—	—
Ashby . . .	8,100.00	8,100.00	—	—	—	—
Granby . . .	—	—	—	—	—	—
Southampton . . .	53,000.00	—	—	53,000.00	—	—
Conway . . .	—	—	—	—	—	—
Harvard . . .	—	—	—	—	—	—
Wellfleet . . .	29,000.00	3,000.00	—	—	26,000.00	—
East Brookfield . . .	6,500.00	—	—	—	6,500.00	—
Charlemont . . .	—	—	—	—	—	—
New Marlborough . . .	49,000.00	25,500.00	—	—	23,500.00	—
Ashfield . . .	—	—	—	—	—	—
Brimfield . . .	8,000.00	—	—	—	8,000.00	—
Hampden . . .	4,400.00	4,400.00	—	—	—	—
Royalston . . .	—	—	—	—	—	—
Halifax . . .	14,000.00	4,000.00	—	—	10,000.00	—
Bolton . . .	2,500.00	2,500.00	—	—	—	—
Paxton . . .	78,000.00	8,000.00	—	70,000.00	—	—
Boxford . . .	3,000.00	3,000.00	—	—	—	—
Leverett . . .	—	—	—	—	—	—
Becket . . .	17,800.00	350.00	—	—	17,450.00	—
Petersham . . .	—	—	—	—	—	—
Brewster . . .	2,090.00	2,000.00	—	—	—	90.00
Princeton . . .	15,550.00	3,550.00	—	—	12,000.00	—
Granville . . .	14,500.00	14,500.00	—	—	—	—
Carlisle . . .	—	—	—	—	—	—
Richmond . . .	—	—	—	—	—	—
Cummington . . .	7,000.00	—	—	—	7,000.00	—
Eastham . . .	—	—	—	—	—	—
Egremont . . .	—	—	—	—	—	—
Warwick . . .	4,000.00	4,000.00	—	—	—	—
Plympton . . .	35,700.00	22,500.00	—	—	13,200.00	—
Truro . . .	20,000.00	20,000.00	—	—	—	—
Worthington . . .	—	—	—	—	—	—
Pelham . . .	1,500.00	1,500.00	—	—	—	—
Enfield . . .	—	—	—	—	—	—
Sandisfield . . .	1,000.00	—	—	—	1,000.00	—
Blandford . . .	24,000.00	1,500.00	—	22,500.00	—	—
Chesterfield . . .	—	—	—	—	—	—
New Salem . . .	—	—	—	—	—	—
Oakham . . .	—	—	—	—	—	—
New Braintree . . .	—	—	—	—	—	—
Phillipston . . .	6,500.00	1,500.00	—	—	5,000.00	—

<sup>1</sup> Includes \$5,000 anticipation of highway reimbursement from State and county.



TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1935 — Concluded.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
Dunstable . . .	\$11,600.00	\$3,600.00	—	\$3,000.00	\$5,000.00	—
Otis . . .	—	—	—	—	—	—
Windsor . . .	—	—	—	—	—	—
Hancock . . .	—	—	—	—	—	—
Florida . . .	—	—	—	—	—	—
Westhampton . . .	—	—	—	—	—	—
Boxborough . . .	—	—	—	—	—	—
Wendell . . .	—	—	—	—	—	—
Dana . . .	—	—	—	—	—	—
Wales . . .	—	—	—	—	—	—
Mashpee . . .	16,611.51	—	\$5,561.51	—	<sup>1</sup> 11,050.00	—
Heath . . .	—	—	—	—	—	—
Plainfield . . .	—	—	—	—	—	—
Monterey . . .	—	—	—	—	—	—
Hawley . . .	—	—	—	—	—	—
Savoy . . .	4,575.00	4,575.00	—	—	—	—
West Tisbury . . .	—	—	—	—	—	—
Rowe . . .	—	—	—	—	—	—
Gosben . . .	—	—	—	—	—	—
Chilmark . . .	—	—	—	—	—	—
Leyden . . .	2,750.00	2,750.00	—	—	—	—
Washington . . .	—	—	—	—	—	—
Tyringham . . .	5,000.00	1,000.00	—	—	4,000.00	—
Monroe . . .	31,000.00	31,000.00	—	—	—	—
Shutesbury . . .	—	—	—	—	—	—
Middlefield . . .	—	—	—	—	—	—
Greenwich . . .	—	—	—	—	—	—
Alford . . .	2,000.00	—	—	—	2,000.00	—
Holland . . .	—	—	—	—	—	—
Montgomery . . .	—	—	—	—	—	—
Gay Head . . .	3,150.00	3,150.00	—	—	—	—
Peru . . .	4,123.73	—	—	—	4,000.00	\$123.73
Tolland . . .	—	—	—	—	—	—
Gosnold . . .	5,000.00	5,000.00	—	—	—	—
New Ashford . . .	—	—	—	—	—	—
Mount Washington . . .	—	—	—	—	—	—
Prescott . . .	—	—	—	—	—	—
<b>229 Towns . . .</b>	<b>\$12,847,204.40</b>	<b>\$5,093,239.60</b>	<b>\$86,333.66</b>	<b>\$4,332,690.00</b>	<b>\$3,319,140.00</b>	<b>\$15,801.14</b>

<sup>1</sup>Includes \$850 anticipation of highway reimbursement from State.

TABLE III. — *Relation of Indebtedness to Valuation — 1935.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, including motor vehicles, as of January 1, 1935, together with the supplemental assessment of December, 1935.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue and other temporary loans, exclusive of \$115,000 in Deerfield (see footnote on p. 266), tax title loans, and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

TOWNS. (Population under 5,000)	Population of 1935	Percentage of Net Debt of Valuation	Valuation of 1935 including Motor Vehicles	Net Funded or Fixed Debt
1 Southborough . . . . .	2,109	9.9	\$3,160,399	\$311,800.00
2 Pembroke . . . . .	1,621	9.8	2,712,883	266,000.00
3 Hanover . . . . .	2,709	9.5	3,691,852	352,000.00
4 Paxton . . . . .	731	7.8	994,641	78,000.00
5 Wilmington . . . . .	4,493	7.3	4,534,483	330,000.00
6 Marshfield . . . . .	2,073	7.3	7,805,225	567,000.00
7 Medfield . . . . .	4,162	7.1	2,889,641	206,000.00
8 Sturbridge . . . . .	1,918	6.7	1,402,102	94,500.00
9 North Reading . . . . .	2,321	6.3	2,581,579	163,000.00
10 Georgetown . . . . .	2,009	6.3	1,758,822	110,000.00
11 Townsend . . . . .	1,942	6.0	2,331,002	139,500.00
12 Southwick . . . . .	1,540	5.7	2,006,548	113,800.00
13 Scituate . . . . .	3,846	5.5	13,125,825	724,250.00
14 Southampton . . . . .	954	5.5	963,728	53,000.00
15 Chester . . . . .	1,362	4.6	1,322,878	61,200.00
16 Deerfield . . . . .	2,963	4.4	4,247,945	186,000.00
17 Sterling . . . . .	1,556	4.1	2,060,652	84,700.00
18 Yarmouth . . . . .	2,095	3.7	5,014,570	188,000.00
19 Norton . . . . .	2,925	3.7	2,386,774	89,150.00
20 Weston . . . . .	3,848	3.4	10,434,610	352,000.00
21 Oak Bluffs . . . . .	1,657	3.3	4,731,636	154,300.00
22 Northborough . . . . .	2,396	3.2	2,173,006	70,600.00
23 Monroe . . . . .	240	3.2	971,199	31,000.00
24 Holbrook . . . . .	3,364	3.1	3,253,066	102,000.00
25 Plympton . . . . .	558	3.1	732,270	22,500.00
26 Dudley . . . . .	4,568	3.0	3,249,305	97,000.00
27 Blandford . . . . .	469	2.9	827,944	24,000.00
28 Ashland . . . . .	2,497	2.7	2,726,509	73,000.00
29 Millis . . . . .	2,098	2.7	3,154,191	84,000.00
30 Hopkinton . . . . .	2,616	2.7	2,969,706	79,000.00
31 Sharon . . . . .	3,683	2.6	6,263,180	162,000.00
32 Bedford . . . . .	3,185	2.6	3,018,136	77,400.00
33 Warren . . . . .	3,662	2.5	2,236,222	57,000.00
34 Holden . . . . .	3,914	2.5	3,411,304	84,500.00
35 Wilbraham . . . . .	2,969	2.5	3,205,863	79,000.00
36 Hanson . . . . .	2,417	2.5	2,800,535	69,000.00
37 Russell . . . . .	1,283	2.5	4,012,021	98,300.00
38 Savoy . . . . .	299	2.4	188,652	4,575.00
39 Wrentham . . . . .	4,160	2.4	3,760,624	91,000.00
40 Rockport . . . . .	3,634	2.4	5,768,867	139,500.00
41 Sudbury . . . . .	1,638	2.4	2,503,006	60,000.00
42 Nantucket . . . . .	3,495	2.2	12,243,765	270,000.00
43 Topsfield . . . . .	1,113	2.1	3,150,185	66,000.00
44 Wayland . . . . .	3,346	2.1	5,877,445	123,000.00
45 Templeton . . . . .	4,302	2.1	3,013,099	63,000.00
46 Brookfield . . . . .	1,309	2.1	1,347,037	28,000.00
47 Gay Head . . . . .	158	2.0	151,141	3,150.00
48 Westminster . . . . .	1,965	2.0	1,630,437	32,000.00
49 Dighton . . . . .	3,116	2.0	3,476,244	68,000.00
50 Medway . . . . .	3,268	1.9	3,315,151	63,750.00
51 Tisbury . . . . .	1,822	1.8	5,364,180	98,000.00
52 New Marlborough . . . . .	921	1.8	1,417,947	25,500.00
53 Sunderland . . . . .	1,182	1.8	1,085,680	19,500.00
54 Nahant . . . . .	1,748	1.8	5,968,808	106,700.00
55 Ayer . . . . .	3,861	1.8	3,726,952	65,500.00
56 West Boylston . . . . .	2,158	1.7	2,326,057	40,000.00
57 Raynham . . . . .	2,208	1.7	1,874,600	32,000.00
58 Cheshire . . . . .	1,660	1.6	1,207,167	19,900.00
59 Dalton . . . . .	4,282	1.6	5,973,317	98,280.00
60 Edgartown . . . . .	1,399	1.6	4,120,855	65,500.00
61 Hamilton . . . . .	2,235	1.6	5,934,175	94,000.00
62 Huntington . . . . .	1,345	1.5	1,084,278	16,700.00
63 Charlton . . . . .	2,366	1.5	1,879,962	28,700.00
64 Hopedale . . . . .	3,068	1.5	4,741,981	72,000.00
65 Williamsburg . . . . .	1,859	1.5	1,330,297	20,000.00
66 Essex . . . . .	1,486	1.5	1,765,895	26,500.00
67 Provincetown . . . . .	4,071	1.5	4,279,514	64,000.00
68 Oxford . . . . .	4,249	1.4	3,059,463	44,000.00
69 Dunstable . . . . .	419	1.4	486,760	6,600.00
70 Swansea . . . . .	4,327	1.3	4,717,267	62,500.00
71 Belchertown . . . . .	3,863	1.3	1,572,854	20,800.00
72 Westford . . . . .	3,789	1.3	4,126,084	54,400.00
73 Blackstone . . . . .	4,588	1.3	2,387,343	31,220.00
74 Hatfield . . . . .	2,433	1.3	2,705,434	35,000.00
75 Truro . . . . .	541	1.2	1,606,714	20,000.00

TABLE III. — *Relation of Indebtedness to Valuation — 1935 — Concluded.*

Towns. (Population under 5,000)	Population of 1935	Percentage of Net Debt of Valuation	Valuation of 1935 including Motor Vehicles	Net Funded or Fixed Debt
76 Dover . . . . .	1,305	1.2	\$4,066,430	\$48,000.00
77 Dennis . . . . .	2,017	1.1	3,803,090	42,000.00
78 Sandwich . . . . .	1,516	1.1	2,687,794	29,000.00
79 Leicester . . . . .	4,426	1.1	3,322,393	35,600.00
80 Groveland . . . . .	2,219	1.1	1,657,865	17,500.00
81 Bellingham . . . . .	3,056	1.0	2,431,625	25,500.00
82 Rutland . . . . .	2,406	1.0	1,409,004	14,700.00
83 Cohasset . . . . .	3,418	1.0	10,571,661	108,000.00
84 Warwick . . . . .	565	1.0	393,634	4,000.00
85 Sheffield . . . . .	1,810	1.0	1,562,713	15,000.00
86 Manchester . . . . .	2,509	1.0	11,636,599	111,000.00
87 Leyden . . . . .	253	1.0	288,381	2,750.00
88 Lenox . . . . .	2,706	0.9	6,417,539	69,000.00
89 Littleton . . . . .	1,530	0.9	2,979,832	27,000.00
90 Mattapoisett . . . . .	1,682	0.9	3,567,416	32,100.00
91 Hardwick . . . . .	2,379	0.9	1,897,759	17,000.00
92 West Brookfield . . . . .	1,258	0.9	1,429,203	12,500.00
93 Chatham . . . . .	2,050	0.9	5,873,816	50,000.00
94 Groton . . . . .	2,534	0.8	4,013,575	34,000.00
95 Holliston . . . . .	2,925	0.8	3,757,642	31,000.00
96 East Bridgewater . . . . .	3,670	0.8	4,748,193	38,500.00
97 West Stockbridge . . . . .	1,138	0.8	1,234,467	10,000.00
98 Granville . . . . .	704	0.8	1,815,119	14,500.00
99 Rehoboth . . . . .	2,777	0.8	2,537,396	20,000.00
100 Duxbury . . . . .	2,244	0.8	7,342,809	56,000.00
101 East Longmeadow . . . . .	3,375	0.8	3,944,739	30,000.00
102 Ashby . . . . .	957	0.8	1,066,374	8,100.00
103 Williamstown . . . . .	4,272	0.7	7,146,085	53,000.00
104 Shirley . . . . .	2,548	0.7	2,093,101	15,500.00
105 Rowley . . . . .	1,495	0.7	1,446,046	10,400.00
106 West Bridgewater . . . . .	3,356	0.7	3,254,157	23,390.00
107 Burlington . . . . .	2,146	0.7	2,436,796	17,500.00
108 Stockbridge . . . . .	1,921	0.7	4,760,794	33,500.00
109 Merrimac . . . . .	2,209	0.7	1,853,881	12,800.00
110 Millville . . . . .	1,901	0.7	1,192,479	8,000.00
111 Bourne . . . . .	3,336	0.7	9,764,723	65,000.00
112 Avon . . . . .	2,362	0.6	1,853,883	12,000.00
113 Norwell . . . . .	1,666	0.6	2,176,009	14,000.00
114 Acton . . . . .	2,635	0.6	3,962,986	25,000.00
115 Hampden . . . . .	854	0.6	707,364	4,400.00
116 Clarksburg . . . . .	1,333	0.6	752,347	4,500.00
117 Newbury . . . . .	1,576	0.6	2,207,125	12,349.94
118 Boyston . . . . .	1,361	0.6	988,557	5,500.00
119 Acushnet . . . . .	3,951	0.6	3,522,703	19,498.00
120 Hull . . . . .	2,619	0.5	18,203,570	99,000.00
121 Hadley . . . . .	2,711	0.5	3,059,344	15,000.00
122 Douglas . . . . .	2,403	0.5	1,922,754	9,000.00
123 Tyngsborough . . . . .	1,331	0.4	1,279,225	5,675.00
124 Plainville . . . . .	1,606	0.4	1,613,764	6,800.00
125 Middleton . . . . .	1,975	0.4	2,028,012	8,500.00
126 Phillipston . . . . .	423	0.4	380,832	1,500.00
127 Berkley . . . . .	1,156	0.4	898,760	3,500.00
128 Gosnold . . . . .	129	0.4	1,324,516	5,000.00
129 Westport . . . . .	4,355	0.4	5,984,525	22,480.00
130 Lee . . . . .	4,178	0.3	4,716,984	15,800.00
131 Wenham . . . . .	1,196	0.3	3,931,952	12,000.00
132 Northfield . . . . .	1,950	0.3	2,011,634	6,000.00
133 Shelburne . . . . .	1,606	0.3	2,794,656	8,000.00
134 Princeton . . . . .	707	0.3	1,267,594	3,550.00
135 Kinston . . . . .	2,743	0.3	4,521,365	12,500.00
136 Halifax . . . . .	817	0.3	1,488,281	4,000.00
137 Pepperell . . . . .	3,004	0.3	2,990,905	8,000.00
138 Boxford . . . . .	726	0.2	1,215,200	3,000.00
139 Lancaster . . . . .	2,590	0.2	2,957,395	7,000.00
140 Tyngham . . . . .	243	0.2	424,546	1,000.00
141 Bolton . . . . .	739	0.2	1,154,385	2,500.00
142 Pelham . . . . .	504	0.2	717,826	1,500.00
143 West Newbury . . . . .	1,475	0.2	1,263,465	2,600.00
144 Marion . . . . .	1,867	0.2	5,327,007	10,000.00
145 Wellfleet . . . . .	948	0.1	2,071,664	3,000.00
146 Lynnfield . . . . .	1,896	0.1	3,903,284	5,500.00
147 Gill . . . . .	995	0.1	871,938	1,166.66
148 Carver . . . . .	1,559	0.1	3,035,019	4,000.00
149 Salisbury . . . . .	2,245	0.1	3,064,214	3,000.00
150 Lanesborough . . . . .	1,237	0.1	1,220,396	1,145.00
151 Ashburnham . . . . .	2,051	0.1	1,628,615	1,500.00
152 Norfolk . . . . .	2,073	0.1	1,645,797	1,500.00
153 Brewster . . . . .	715	0.1	2,226,209	2,000.00
154 Becket . . . . .	723	<sup>1</sup> —	887,265	350.00
<b>Totals . . . . .</b>	<b>336,282</b>	<b>2.0</b>	<b>\$486,943,491</b>	<b>\$9,540,929.60</b>

<sup>1</sup> Less than one-tenth of one per cent.

TABLE IV. — *Debt Transactions for 1935 Classified by Character of Obligation.*

NOTE. — The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table V, p. 278), or payments to counties on account of debt incurred for hospital purposes (see Table VI, pp. 279 to 281). For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 146 to 263, under the section "Municipal Indebtedness." Bonds refunded for the current year were issued for the renewal of tax title loans.

Towns, (Population 5,000)	INCURRED						CANCELLED					
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Blackstone	\$9,920.00	—	—	\$110,000.00	—	—	\$9,100.00	\$5,134.00	—	\$70,000.00	—	\$52.18
Dudley	76,000.00	—	—	91,000.00	\$30,000.00	—	5,000.00	—	\$4,000.00	86,000.00	\$30,000.00	—
Wilington	28,500.00	\$19,000.00	\$14,000.00	194,000.00	—	—	—	15,041.10	12,500.00	199,000.00	—	—
Leicester	13,900.00	12,500.00	—	162,000.00	—	—	16,300.00	13,600.00	—	140,000.00	—	—
Westport	—	—	—	225,000.00	—	—	4,680.00	—	500.00	268,000.00	—	—
Swausea	—	—	—	135,000.00	—	—	7,500.00	—	—	125,000.00	—	—
Templeton	—	1,786.64	—	120,000.00	—	—	11,000.00	6,974.00	—	135,000.00	—	—
Dalton	20,000.00	—	—	110,000.00	—	—	10,420.00	—	—	130,000.00	—	—
Williamstown	—	—	—	—	—	\$6,321.96	21,000.00	—	—	—	—	2,453.87
Oxford	—	—	—	99,000.00	—	—	8,000.00	2,711.25	—	96,500.00	—	—
Lee	15,800.00	1,200.00	—	160,000.00	—	—	1,000.00	—	—	195,000.00	—	—
Medfield	2,000.00	—	—	30,000.00	—	—	7,000.00	—	11,000.00	30,000.00	—	—
Wrentham	65,000.00	—	—	45,000.00	—	—	5,000.00	—	4,000.00	45,000.00	—	—
Provincetown	—	—	—	55,000.00	—	—	7,000.00	—	9,000.00	68,000.00	—	—
Aushnet	—	9,835.78	—	—	—	—	6,150.00	21,153.05	—	40,000.00	—	—
Holden	—	—	—	30,000.00	—	—	14,000.00	—	8,850.00	35,000.00	—	—
Belchertown	4,800.00	—	—	20,000.00	—	—	3,000.00	—	—	20,000.00	—	—
Ayer	—	—	—	70,000.00	—	—	9,000.00	—	1,000.00	80,000.00	—	—
Weston	—	—	—	116,000.00	—	—	14,000.00	—	20,000.00	91,000.00	—	—
Setuate	—	—	—	350,000.00	—	—	8,650.00	—	29,000.00	350,000.00	—	—
Westford	—	—	—	150,000.00	—	—	7,500.00	—	—	165,000.00	—	—
Sharon	2,000.00	9,000.00	—	200,000.00	—	—	14,000.00	3,316.81	4,000.00	195,000.00	—	—
East Bridgewater	10,000.00	—	—	80,000.00	—	—	—	2,000.00	4,000.00	120,000.00	—	—
Warren	8,500.00	3,500.00	—	115,000.00	—	—	8,500.00	—	—	115,000.00	—	—
Rockport	8,500.00	—	—	100,000.00	—	—	13,000.00	—	9,000.00	120,000.00	—	—
Barre	—	—	—	30,000.00	—	—	—	—	—	50,000.00	—	—
Nantucket	—	—	—	160,000.00	—	—	36,500.00	—	2,000.00	160,000.00	—	—
Cohasset	—	—	—	80,000.00	—	—	18,000.00	—	—	80,000.00	—	—
East Longmeadow	—	—	—	85,000.00	—	—	4,500.00	—	2,000.00	80,000.00	—	—
Holbrook	40,000.00	—	10,000.00	8,800.00	10,000.00	—	8,500.00	—	4,035.00	80,000.00	—	—
West Bridgewater	—	—	—	82,000.00	—	—	—	5,779.50	4,500.00	8,800.00	—	—
Wayland	12,000.00	1,000.00	—	—	19,950.00	—	7,000.00	—	—	87,000.00	14,450.00	—



Bourne	.	.	.	5,500.00	10,231.25	—	90,000.00	—	10,000.00	—	10,451.59	—	90,000.00	—	—
Medway	.	.	.	—	—	—	25,000.00	—	6,250.00	—	—	5,000.00	25,000.00	—	—
North Brookfield	.	.	.	—	—	—	20,000.00	—	8,000.00	—	—	3,400.00	30,000.00	—	—
Bedford	.	.	.	—	—	—	—	—	—	—	—	—	—	—	—
Dighton	.	.	.	—	—	—	50,000.00	—	4,000.00	—	—	—	50,000.00	—	—
Hopedale	.	.	.	—	—	—	100,000.00	—	7,000.00	—	—	—	100,000.00	—	—
Bellingham	.	.	.	—	—	—	61,000.00	—	4,500.00	—	—	—	61,000.00	—	—
Pepperell	.	.	.	—	—	—	—	—	—	—	—	4,500.00	—	—	—
Wilbraham	.	.	.	—	—	—	—	—	3,000.00	—	—	—	—	—	—
Deerfield	.	.	.	—	—	115,000.00	40,000.00	—	11,200.00	—	—	4,000.00	15,000.00	—	—
Holliston	.	.	.	—	—	—	110,000.00	—	8,000.00	—	—	—	40,000.00	—	—
Norton	.	.	.	—	—	—	—	—	2,500.00	—	—	6,000.00	125,000.00	—	—
Rehoboth	.	.	.	—	—	—	60,000.00	—	3,000.00	—	—	—	60,000.00	—	—
Kingston	.	.	.	—	—	—	45,000.00	—	4,000.00	—	—	1,500.00	45,000.00	—	—
Hadley	.	.	.	—	—	—	—	—	2,500.00	—	—	—	—	—	—
Hanover	.	.	.	—	—	—	170,000.00	—	9,000.00	—	—	12,000.00	172,000.00	—	—
Lenox	.	.	.	60,000.00	—	—	110,000.00	—	5,000.00	—	—	—	125,000.00	—	—
Acton	.	.	.	—	—	—	45,000.00	—	4,000.00	—	—	—	45,000.00	—	—
Hull	.	.	.	—	—	—	200,000.00	—	29,000.00	—	—	—	250,000.00	—	—
Hopkinton	.	.	.	4,000.00	2,000.00	—	107,500.00	—	4,000.00	—	—	5,000.00	85,500.00	—	6.40
Lancaster	.	.	.	—	—	—	40,000.00	—	—	—	—	2,000.00	40,000.00	—	—
Shirley	.	.	.	—	—	—	30,000.00	—	2,000.00	—	—	—	30,000.00	—	—
Westwood	.	.	.	—	—	—	30,000.00	—	9,000.00	—	—	—	50,000.00	—	—
Groton	.	.	.	—	—	—	30,000.00	—	—	—	—	—	30,000.00	—	—
Manchester	.	.	.	—	—	—	100,000.00	10,000.00	19,000.00	—	—	—	150,000.00	—	—
Ashland	.	.	.	—	—	—	20,000.00	—	9,000.00	—	—	2,500.00	30,000.00	—	—
Hatfield	.	.	.	—	—	—	—	—	5,000.00	—	—	—	10,000.00	—	—
Hanson	.	.	.	—	—	—	69,000.00	—	6,000.00	—	—	10,000.00	75,000.00	—	—
Sutton	.	.	.	—	—	—	50,000.00	—	—	—	—	—	85,000.00	—	—
Rutland	.	.	.	1,500.00	—	—	20,000.00	—	1,765.00	—	—	2,000.00	25,000.00	—	—
Douglas	.	.	.	2,000.00	—	—	30,000.00	—	1,000.00	—	—	—	30,000.00	—	—
Northborough	.	.	.	—	—	—	20,000.00	—	3,000.00	—	—	5,000.00	—	—	—
Hardwick	.	.	.	5,000.00	—	—	50,000.00	—	4,000.00	—	—	—	45,000.00	—	—
Harwich	.	.	.	—	—	—	—	—	—	—	—	—	—	—	—
Charlton	.	.	.	1,100.00	—	—	40,000.00	—	6,100.00	—	—	—	40,000.00	—	—
Avon	.	.	.	4,000.00	21,051.33	—	55,000.00	—	5,000.00	—	24,204.82	—	55,000.00	—	—
North Reading	.	.	.	10,000.00	2,650.00	129,000.00	70,000.00	—	3,250.00	—	2,818.45	—	75,000.00	—	—
Salisbury	.	.	.	—	—	—	120,000.00	—	3,000.00	—	—	—	135,000.00	—	—
Duxbury	.	.	.	—	—	—	60,000.00	—	6,000.00	—	—	—	60,000.00	—	—
Hamilton	.	.	.	—	—	—	70,000.00	—	8,000.00	—	—	—	70,000.00	—	—
Groveland	.	.	.	—	—	—	35,000.00	—	—	—	—	2,500.00	40,000.00	—	—
Merrimac	.	.	.	—	—	—	73,000.00	15,000.00	3,600.00	—	—	2,000.00	68,000.00	15,000.00	—
Raynham	.	.	.	—	—	—	15,000.00	—	5,500.00	—	—	—	23,000.00	—	—
Upton	.	.	.	—	—	—	20,000.00	—	—	—	—	—	20,000.00	—	—

TABLE IV. — Debt Transactions for 1935 Classified by Character of Obligation — Continued.

TOWNS. (Population under 5,000)	INCURRED						CANCELLED					
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
West Boylston	\$40,000.00	—	—	\$15,000.00	—	—	\$1,000.00	—	—	\$15,000.00	—	—
Burlington	—	\$12,000.00	—	40,000.00	—	—	6,839.34	\$12,089.90	—	40,000.00	—	—
Lunenburg	—	—	—	—	—	—	3,900.00	—	\$12,000.00	—	—	—
Southborough	—	—	—	—	—	—	—	—	—	—	—	—
Mills	—	—	—	30,000.00	—	—	9,000.00	—	2,000.00	30,000.00	—	—
Yarmouth	—	—	—	35,000.00	—	—	13,000.00	—	4,000.00	35,000.00	—	—
Marshfield	—	—	\$15,000.00	225,000.00	—	—	19,000.00	—	26,000.00	225,000.00	—	—
Norfolk	1,500.00	—	—	52,000.00	—	—	—	—	—	52,500.00	—	—
Ashburnham	1,500.00	—	—	10,000.00	—	—	—	—	—	30,000.00	—	—
Chatham	5,000.00	—	—	40,000.00	—	—	5,000.00	—	—	40,000.00	—	—
Dennis	—	1,200.00	—	40,000.00	—	—	8,000.00	1,200.00	—	60,000.00	—	—
Georgetown	5,000.00	—	30,000.00	20,000.00	\$4,000.00	—	—	—	20,000.00	20,000.00	\$4,000.00	—
Middleton	4,500.00	—	—	50,000.00	—	—	1,000.00	—	—	45,000.00	—	—
Westminster	—	—	—	56,540.00	12,000.00	—	4,200.00	—	—	47,800.00	—	—
Northfield	—	—	—	—	—	—	3,000.00	—	—	—	—	—
Townsend	—	—	13,500.00	60,000.00	18,000.00	\$2,045.57	3,000.00	—	—	50,000.00	10,000.00	\$1,277.52
Stockbridge	3,500.00	—	—	85,000.00	—	—	19,500.00	—	—	75,000.00	—	—
Sturbridge	—	—	25,000.00	—	—	—	500.00	—	—	5,000.00	—	—
Milville	—	—	—	65,000.00	—	—	7,000.00	—	—	55,000.00	—	—
Lynnfield	—	—	—	80,000.00	—	—	6,000.00	—	—	90,000.00	—	—
Marion	—	—	—	—	—	—	3,000.00	—	4,000.00	—	—	—
Williamsburg	—	—	—	15,000.00	—	—	3,000.00	—	—	15,000.00	—	—
Tisbury	—	—	—	60,000.00	—	—	9,205.00	—	8,000.00	55,000.00	—	—
Freetown	—	—	—	59,500.00	—	—	—	—	—	57,500.00	—	—
Sheffield	15,000.00	—	—	8,000.00	—	—	6,000.00	—	—	8,000.00	—	—
Nahant	10,000.00	—	—	120,000.00	—	—	—	—	9,000.00	130,000.00	—	—
Mattapoisett	—	—	—	42,000.00	—	—	—	—	6,700.00	44,000.00	—	—
Norwell	—	—	—	80,000.00	—	—	2,000.00	—	—	85,000.00	—	—
Cheshire	—	—	—	30,000.00	—	—	4,600.00	—	—	30,000.00	—	—
Oak Bluffs	60,000.00	—	—	90,000.00	20,000.00	—	21,450.00	—	—	80,000.00	20,000.00	—
Sudbury	—	—	—	15,000.00	—	—	7,000.00	—	—	20,000.00	—	—
Pembroke	—	—	—	70,000.00	—	—	6,000.00	—	8,000.00	50,000.00	—	—
Plainville	—	—	—	20,000.00	—	5,257.78	2,000.00	—	3,000.00	20,000.00	—	5,208.30
Shelburne	—	—	—	15,000.00	—	—	2,000.00	—	—	15,000.00	—	—
Newbury	6,500.00	—	—	60,000.00	—	—	1,000.00	—	—	69,000.00	—	—
Lincoln	—	—	—	70,000.00	—	—	—	—	—	65,000.00	—	—

[illegible]

TABLE IV. — Debt Transactions for 1935 Classified by Character of Obligation — Concluded.

Towns. (Population under 5,000)	INCURRED					CANCELLED						
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Wellfleet	\$2,000.00	-	-	\$40,000.00	-	-	\$1,000.00	-	-	\$33,098.13	-	\$8,215.53
East Brookfield	-	-	-	26,500.00	-	-	-	-	\$1,000.00	26,000.00	-	-
Charlmont	-	-	-	-	-	-	-	-	-	-	-	-
New Marlborough	-	-	-	43,500.00	-	-	2,500.00	-	-	40,000.00	-	-
Ashfield	-	-	-	-	-	-	-	-	-	-	-	-
Brimfield	-	-	-	33,000.00	-	-	-	-	-	38,000.00	-	-
Hampden	-	-	-	15,000.00	-	-	400.00	-	-	15,000.00	-	-
Royalston	-	-	-	15,000.00	-	-	-	-	-	22,500.00	-	-
Halifax	2,000.00	-	-	35,000.00	-	-	4,000.00	-	-	38,000.00	-	-
Bolton	2,500.00	-	-	15,000.00	-	-	-	-	-	15,000.00	-	-
Paxton	-	-	-	15,000.00	-	-	2,000.00	-	15,000.00	15,000.00	\$5,000.00	-
Boxford	-	-	-	15,000.00	-	-	1,000.00	-	-	15,000.00	-	-
Leverett	-	-	-	10,000.00	-	-	-	-	-	10,000.00	-	-
Becket	-	-	-	29,950.00	-	-	350.00	-	-	24,825.00	-	-
Petersham	-	-	-	17,000.00	-	\$90.00	-	-	-	22,000.00	-	-
Brewster	-	-	-	16,000.00	-	-	2,000.00	-	-	16,000.00	-	362.80
Princeton	1,550.00	-	-	39,000.00	-	-	1,000.00	-	500.00	42,000.00	-	-
Granville	-	-	-	25,000.00	-	-	2,750.00	-	-	25,000.00	-	-
Carlisle	-	-	-	30,000.00	-	-	-	-	-	30,000.00	-	-
Richmond	-	-	-	-	-	-	-	-	-	-	-	-
Cummington	-	-	-	22,000.00	-	-	300.00	-	-	20,000.00	-	-
Eastham	-	-	-	-	-	-	-	-	-	-	-	-
Uxbridge	-	-	-	5,000.00	-	-	-	-	-	5,000.00	-	-
Warwick	-	-	-	4,000.00	-	-	1,000.00	-	-	4,000.00	-	-
Plympton	-	-	-	31,700.00	-	-	3,500.00	-	-	27,500.00	-	-
Truro	20,000.00	-	-	12,500.00	-	-	-	-	-	20,000.00	-	-
Worthington	-	-	-	-	-	-	-	-	-	-	-	-
Pelham	1,500.00	-	-	7,000.00	-	-	-	-	-	7,000.00	-	-
Enfield	-	-	-	10,000.00	-	-	-	-	-	10,000.00	-	-
Sandisfield	-	-	-	8,000.00	-	-	1,000.00	-	-	7,000.00	-	-
Blandford	-	-	-	20,000.00	-	-	1,000.00	-	5,100.00	20,000.00	-	-
Chesterfield	-	-	-	5,000.00	-	-	-	-	-	5,000.00	-	-
New Salem	-	-	-	-	-	-	-	-	-	-	-	-
Oakham	-	-	-	4,300.00	-	-	-	-	-	4,300.00	-	428.02
New Braintree	-	-	-	10,000.00	-	-	-	-	-	12,500.00	-	-
Phillipston	-	-	-	10,000.00	\$2,000.00	-	500.00	-	-	17,000.00	2,000.00	-





TABLE V. — *Sinking and Loan Fund Payments to the State — 1935.*

TOWNS. (Population under 5,000)	AGGREGATES	Deepening Neponset River	METROPOLITAN			
			Totals	Sewer	Park	Water
Weston . . . . .	\$451.99	—	\$451.99	—	\$451.99	—
Sharon . . . . .	453.78	\$453.78	—	—	—	—
Cohasset . . . . .	13.13	—	13.13	—	13.13	—
Hull . . . . .	801.63	—	801.63	—	801.63	—
Westwood . . . . .	792.63	562.69	229.94	—	229.94	—
Nahant . . . . .	2,727.46	—	2,727.46	—	267.75	\$2,459.71
Dover . . . . .	226.00	—	226.00	—	226.00	—
<b>Totals . . . . .</b>	<b>\$5,466.62</b>	<b>\$1,016.47</b>	<b>\$4,450.15</b>	<b>—</b>	<b>\$1,990.44</b>	<b>\$2,459.71</b>

The following towns under 5,000 population made no sinking and loan fund payments in 1935 to the State on account of deepening Neponset River and Metropolitan sewer, park and water systems:

Acton	Egremont	Medfield	Sandwich
Acushnet	Enfield	Medway	Savoy
Alford	Erving	Mendon	Scituate
Ashburnham	Essex	Merrimac	Sheffield
Ashby	Florida	Middlefield	Shelburne
Ashfield	Freetown	Middleton	Sherborn
Ashland	Gay Head	Millis	Shirley
Avon	Georgetown	Millville	Shutesbury
Ayer	Gill	Monroe	Southampton
Barre	Goshen	Monterey	Southborough
Becket	Gosnold	Montgomery	Southwick
Bedford	Granby	Mount Washington	Sterling
Belchertown	Granville	Nantucket	Stockbridge
Bellingham	Greenwich	New Ashford	Stow
Berkley	Groton	New Braintree	Sturbridge
Berlin	Groveland	Newbury	Sudbury
Bernardston	Hadley	New Marlborough	Sunderland
Blackstone	Halifax	New Salem	Sutton
Blandford	Hamilton	Norfolk	Swansea
Bolton	Hampden	Northborough	Templeton
Bourne	Hancock	North Brookfield	Tisbury
Boxborough	Hanover	Northfield	Tolland
Boxford	Hanson	North Reading	Topsfield
Boylston	Hardwick	Norton	Townsend
Brewster	Harvard	Norwell	Truro
Brimfield	Harwich	Oak Bluffs	Tyngsborough
Brookfield	Hatfield	Oakham	Tyringham
Buckland	Hawley	Orleans	Upton
Burlington	Heath	Otis	Wales
Carlisle	Hinsdale	Oxford	Warren
Carver	Holbrook	Paxton	Warwick
Charlemont	Holden	Pelham	Washington
Charlton	Holland	Pembroke	Wayland
Chatham	Holliston	Pepperell	Wellfleet
Cheshire	Hopedale	Peru	Wendell
Chester	Hopkinton	Petersham	Wenham
Chesterfield	Hubbardston	Phillipston	West Boylston
Chilmark	Huntington	Plainfield	West Bridgewater
Clarksburg	Kingston	Plainville	West Brookfield
Colrain	Lakeville	Plympton	Westford
Conway	Lancaster	Prescott	Westhampton
Cummington	Lanesborough	Princeton	Westminster
Dalton	Lee	Provincetown	West Newbury
Dana	Leicester	Raynham	Westport
Deerfield	Lenox	Rehoboth	West Stockbridge
Dennis	Leverett	Richmond	West Tisbury
Dighton	Leyden	Rochester	Whately
Douglas	Lincoln	Rockport	Wilbraham
Dudley	Littleton	Rowe	Williamsburg
Dunstable	Lunenburg	Rowley	Williamstown
Duxbury	Lynnfield	Royalston	Wilmington
East Bridgewater	Manchester	Russell	Windsor
East Brookfield	Marion	Rutland	Worthington
Eastham	Marshfield	Salisbury	Wrentham
East Longmeadow	Mashpee	Sandisfield	Yarmouth
Edgartown	Mattapoisett		

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1935.*

Towns. (Population under 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Blackstone . . . . .	\$15,234.00	\$9,100.00	\$1,000.00	—	\$5,134.00
Dudley . . . . .	10,400.00	9,000.00	1,400.00	—	—
Wilmington . . . . .	29,041.10	12,500.00	1,500.00	—	15,041.10
Leicester . . . . .	18,900.00	16,300.00	1,500.00	—	1,100.00
Westport . . . . .	5,180.00	5,180.00	—	—	—
Swansea . . . . .	7,500.00	7,500.00	—	—	—
Templeton . . . . .	17,643.36	11,000.00	1,456.00	—	5,187.36
Dalton . . . . .	10,420.00	10,420.00	—	—	—
Williamstown . . . . .	21,000.00	21,000.00	—	—	—
Oxford . . . . .	12,111.25	8,000.00	1,400.00	—	2,711.25
Lee . . . . .	1,000.00	1,000.00	—	—	—
Medfield . . . . .	18,000.00	18,000.00	—	—	—
Wrentham . . . . .	9,000.00	9,000.00	—	—	—
Provincetown . . . . .	16,000.00	16,000.00	—	—	—
Acushnet . . . . .	17,467.27	6,150.00	—	—	11,317.27
Holden . . . . .	24,325.00	22,850.00	1,475.00	—	—
Belchertown . . . . .	3,000.00	3,000.00	—	—	—
Ayer . . . . .	11,000.00	10,000.00	1,000.00	—	—
Weston . . . . .	34,451.99	34,000.00	—	\$451.99	—
Situate . . . . .	37,650.00	37,650.00	—	—	—
Westford . . . . .	8,500.00	7,500.00	1,000.00	—	—
Sharon . . . . .	21,770.59	18,000.00	—	453.78	3,316.81
East Bridgewater . . . . .	4,000.00	4,000.00	—	—	—
Warren . . . . .	11,500.00	8,500.00	1,000.00	—	2,000.00
Rockport . . . . .	22,000.00	22,000.00	—	—	—
Barre . . . . .	3,000.00	—	3,000.00	—	—
Nantucket . . . . .	38,500.00	38,500.00	—	—	—
Cohasset . . . . .	18,013.13	18,000.00	—	13.13	—
East Longmeadow . . . . .	6,500.00	6,500.00	—	—	—
Holbrook . . . . .	8,500.00	8,500.00	—	—	—
West Bridgewater . . . . .	4,035.00	4,035.00	—	—	—
Wayland . . . . .	18,279.50	11,500.00	1,000.00	—	5,779.50
Bourne . . . . .	10,000.00	10,000.00	—	—	—
Medway . . . . .	15,970.34	11,250.00	—	—	4,720.34
North Brookfield . . . . .	1,100.00	—	1,100.00	—	—
Bedford . . . . .	12,400.00	11,400.00	1,000.00	—	—
Dighton . . . . .	4,000.00	4,000.00	—	—	—
Hopedale . . . . .	7,000.00	7,000.00	—	—	—
Bellingham . . . . .	4,500.00	4,500.00	—	—	—
Pepperell . . . . .	4,500.00	4,500.00	—	—	—
Wilbraham . . . . .	7,000.00	7,000.00	—	—	—
Deerfield . . . . .	11,200.00	11,200.00	—	—	—
Holliston . . . . .	9,000.00	8,000.00	1,000.00	—	—
Norton . . . . .	8,500.00	8,500.00	—	—	—
Rehoboth . . . . .	3,000.00	3,000.00	—	—	—
Kingston . . . . .	5,500.00	5,500.00	—	—	—
Hadley . . . . .	2,500.00	2,500.00	—	—	—
Hanover . . . . .	21,000.00	21,000.00	—	—	—
Lenox . . . . .	5,000.00	5,000.00	—	—	—
Acton . . . . .	4,000.00	4,000.00	—	—	—
Hull . . . . .	29,801.63	29,000.00	—	801.63	—
Hopkinton . . . . .	10,000.00	9,000.00	1,000.00	—	—
Lancaster . . . . .	3,900.00	2,000.00	1,900.00	—	—
Shirley . . . . .	2,000.00	2,000.00	—	—	—
Westwood . . . . .	792.63	—	—	792.63	—
Groton . . . . .	11,000.00	9,000.00	2,000.00	—	—
Manchester . . . . .	18,696.58	18,696.58	—	—	—
Ashland . . . . .	12,500.00	11,500.00	1,000.00	—	—
Hatfield . . . . .	5,000.00	5,000.00	—	—	—
Hanson . . . . .	16,000.00	16,000.00	—	—	—
Sutton . . . . .	1,000.00	—	1,000.00	—	—
Rutland . . . . .	4,765.00	3,765.00	1,000.00	—	—
Douglas . . . . .	2,000.00	1,000.00	1,000.00	—	—
Northborough . . . . .	9,000.00	8,000.00	1,000.00	—	—
Hardwick . . . . .	5,200.00	4,000.00	1,200.00	—	—
Charlton . . . . .	6,800.00	6,100.00	700.00	—	—
Avon . . . . .	8,153.49	5,000.00	—	—	3,153.49
North Reading . . . . .	7,068.45	3,250.00	1,000.00	—	2,818.45
Salisbury . . . . .	3,000.00	3,000.00	—	—	—
Duxbury . . . . .	6,000.00	6,000.00	—	—	—
Hamilton . . . . .	8,000.00	8,000.00	—	—	—
Groveland . . . . .	2,500.00	2,500.00	—	—	—
Merrimac . . . . .	5,600.00	5,600.00	—	—	—
Raynham . . . . .	5,500.00	5,500.00	—	—	—
Upton . . . . .	1,000.00	—	1,000.00	—	—

1 Serial loans amounting to \$303.42 were paid from offsets to outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1935 —*  
Continued.

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to State Sinking and Loan Funds	Tax Title Redemptions
West Boylston . . . . .	\$2,000.00	\$1,000.00	\$1,000.00	—	—
Burlington . . . . .	19,929.24	6,839.34	1,000.00	—	\$12,089.90
Lurenburg . . . . .	900.00	—	900.00	—	—
Southborough . . . . .	18,900.00	15,900.00	3,000.00	—	—
Millis . . . . .	11,000.00	11,000.00	—	—	—
Yarmouth . . . . .	17,000.00	17,000.00	—	—	—
Marshfield . . . . .	43,931.57	<sup>1</sup> 43,931.57	—	—	—
Ashburnham . . . . .	1,000.00	—	1,000.00	—	—
Chatham . . . . .	5,000.00	5,000.00	—	—	—
Dennis . . . . .	9,200.00	8,000.00	—	—	1,200.00
Georgetown . . . . .	5,000.00	<sup>2</sup> 5,000.00	—	—	—
Middleton . . . . .	1,000.00	1,000.00	—	—	—
Westminster . . . . .	4,750.00	4,200.00	550.00	—	—
Northfield . . . . .	3,000.00	3,000.00	—	—	—
Townsend . . . . .	3,500.00	3,000.00	500.00	—	—
Stockbridge . . . . .	19,500.00	19,500.00	—	—	—
Sturbridge . . . . .	1,300.00	500.00	800.00	—	—
Millville . . . . .	7,750.00	7,000.00	750.00	—	—
Lynnfield . . . . .	6,000.00	6,000.00	—	—	—
Marion . . . . .	7,000.00	7,000.00	—	—	—
Williamsburg . . . . .	3,000.00	3,000.00	—	—	—
Tisbury . . . . .	17,205.00	17,205.00	—	—	—
Nahant . . . . .	17,727.46	15,000.00	—	\$2,727.46	—
Mattapoisett . . . . .	6,700.00	6,700.00	—	—	—
Norwell . . . . .	2,000.00	2,000.00	—	—	—
Cheshire . . . . .	4,600.00	4,600.00	—	—	—
Oak Bluffs . . . . .	21,450.00	21,450.00	—	—	—
Sudbury . . . . .	8,000.00	7,000.00	1,000.00	—	—
Pembroke . . . . .	14,000.00	14,000.00	—	—	—
Plainville . . . . .	5,000.00	5,000.00	—	—	—
Shelburne . . . . .	2,000.00	2,000.00	—	—	—
Newbury . . . . .	1,000.00	1,000.00	—	—	—
Carver . . . . .	2,000.00	2,000.00	—	—	—
Sterling . . . . .	10,700.00	10,000.00	700.00	—	—
Buckland . . . . .	2,000.00	2,000.00	—	—	—
Southwick . . . . .	27,580.05	<sup>3</sup> 9,000.00	—	—	18,580.05
Littleton . . . . .	4,500.00	4,500.00	—	—	—
Sandwich . . . . .	5,500.00	5,500.00	—	—	—
Rowley . . . . .	1,000.00	1,000.00	—	—	—
Essex . . . . .	4,000.00	4,000.00	—	—	—
West Newbury . . . . .	2,600.00	2,600.00	—	—	—
Edgartown . . . . .	14,500.00	14,500.00	—	—	—
Chester . . . . .	7,900.00	7,900.00	—	—	—
Boylston . . . . .	2,575.00	2,200.00	375.00	—	—
Huntington . . . . .	3,000.00	3,000.00	—	—	—
Clarksburg . . . . .	1,500.00	1,500.00	—	—	—
Tyngsborough . . . . .	1,000.00	1,000.00	—	—	—
Brookfield . . . . .	4,580.00	4,000.00	580.00	—	—
Dover . . . . .	6,226.00	6,000.00	—	226.00	—
Russell . . . . .	11,550.00	11,550.00	—	—	—
Mendon . . . . .	550.00	—	550.00	—	—
West Brookfield . . . . .	2,000.00	2,000.00	—	—	—
Lanesborough . . . . .	1,472.50	572.50	—	—	900.00
Wenham . . . . .	3,000.00	3,000.00	—	—	—
Sunderland . . . . .	3,250.00	3,250.00	—	—	—
Berkley . . . . .	2,500.00	2,500.00	—	—	—
Hinsdale . . . . .	500.00	500.00	—	—	—
West Stockbridge . . . . .	1,000.00	1,000.00	—	—	—
Whately . . . . .	1,600.00	1,600.00	—	—	—
Topsfield . . . . .	7,000.00	7,000.00	—	—	—
Berlin . . . . .	400.00	—	400.00	—	—
Hubbardston . . . . .	370.00	—	370.00	—	—
Gill . . . . .	2,966.66	2,966.66	—	—	—
Sherborn . . . . .	2,700.00	—	—	—	2,700.00
Ashby . . . . .	1,700.00	1,200.00	500.00	—	—
Southampton . . . . .	2,500.00	2,500.00	—	—	—
Conway . . . . .	1,000.00	1,000.00	—	—	—
Wellfleet . . . . .	1,000.00	1,000.00	—	—	—
East Brookfield . . . . .	1,000.00	1,000.00	—	—	—
New Marlborough . . . . .	2,500.00	2,500.00	—	—	—
Hampden . . . . .	400.00	400.00	—	—	—

<sup>1</sup> Serial loans amounting to \$1,068.43 were paid from sea wall assessment reserve.<sup>2</sup> Serial loans amounting to \$15,000 were paid from Federal grants for outlays.<sup>3</sup> Serial loans amounting to \$1,800 were paid from proceeds of sale of electric light plant.<sup>4</sup> County hospital debt of \$1,000 was paid from gifts for outlays.



TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1935 —*  
Concluded.

Towns. (Population under 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Royalston . . . . .	\$500.00	—	\$500.00	—	—
Halifax . . . . .	4,000.00	\$4,000.00	—	—	—
Bolton . . . . .	600.00	—	600.00	—	—
Paxton . . . . .	2,420.00	12,000.00	420.00	—	—
Boxford . . . . .	1,000.00	1,000.00	—	—	—
Becket . . . . .	350.00	350.00	—	—	—
Petersham . . . . .	1,800.00	—	1,800.00	—	—
Brewster . . . . .	2,000.00	2,000.00	—	—	—
Princeton . . . . .	2,200.00	1,500.00	700.00	—	—
Granville . . . . .	2,750.00	2,750.00	—	—	—
Cummington . . . . .	300.00	300.00	—	—	—
Warwick . . . . .	1,000.00	1,000.00	—	—	—
Plympton . . . . .	3,500.00	3,500.00	—	—	—
Sandisfield . . . . .	1,000.00	1,000.00	—	—	—
Blandford . . . . .	6,100.00	6,100.00	—	—	—
Oakham . . . . .	970.00	—	970.00	—	—
New Braintree . . . . .	200.00	—	200.00	—	—
Phillipston . . . . .	650.00	500.00	150.00	—	—
Dunstable . . . . .	900.00	2 900.00	—	—	—
Otis . . . . .	575.00	575.00	—	—	—
Dana . . . . .	252.00	—	252.00	—	—
Mashpee . . . . .	1,178.87	—	—	—	\$1,178.87
Heath . . . . .	600.00	600.00	—	—	—
Goshen . . . . .	900.00	900.00	—	—	—
Leyden . . . . .	1,250.00	1,250.00	—	—	—
Washington . . . . .	1,000.00	1,000.00	—	—	—
Tyringham . . . . .	500.00	500.00	—	—	—
Gay Head . . . . .	350.00	350.00	—	—	—
Tolland . . . . .	700.00	700.00	—	—	—
<b>Totals . . . . .</b>	<b>\$1,287,379.66</b>	<b>\$1,129,786.65</b>	<b>3 \$53,198.00</b>	<b>\$5,466.62</b>	<b>\$98,928.39</b>

<sup>1</sup> Serial loans amounting to \$15,000 were paid from Federal grants for outlays.

<sup>2</sup> Serial loans amounting to \$750 were paid from gifts for outlays.

<sup>3</sup> County hospital debt of \$1,000 was paid from gifts for outlays. See footnote 4, p. 280.

The following towns showed no payments on account of funded or fixed debt:

Alford	Colrain	Greenwich	Middlefield	Pelham	Shutesbury
Ashfield	Eastham	Hancock	Monroe	Peru	Stow
Bernardston	Egremont	Harvard	Monterey	Plainfield	Truro
Boxborough	Enfield	Harwich	Montgomery	Prescott	Wales
Brimfield	Erving	Hawley	Mount Washington	Richmond	Wendell
Carlisle	Florida	Holland	New Ashford	Rochester	Westhampton
Charlemont	Freetown	Lakeville	New Salem	Rowe	West Tisbury
Chesterfield	Gosnold	Leverett	Norfolk	Savoy	Windsor
Chilmark	Granby	Lincoln	Orleans	Sheffield	Worthington



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**DIVISION C**

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**CASH BALANCES**

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TABLE VII.—Cash Balances.

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1935					CASH AT END OF 1935						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Blackstone	—	—	—	—	—	—	\$15,669.00	\$15,669.00	—	—	—	—
Dudley	\$10,805.82	\$10,479.49	—	\$291.13	—	\$35.20	42,728.72	42,405.68	—	\$287.84	—	\$35.20
Winnington	32,711.67	32,469.15	—	—	\$242.52	—	43,073.67	43,073.67	—	—	—	—
Leicester	63,884.62	63,288.80	—	—	595.82	—	82,351.48	82,013.86	—	—	\$337.62	—
Westport	63,361.56	60,759.83	—	—	—	2,601.73	39,854.81	39,027.23	—	—	—	827.58
Swansea	24,341.25	23,430.36	—	200.00	228.51	482.38	37,281.82	36,439.60	—	—	359.84	482.38
Templeton	46,577.61	45,556.38	—	10.56	302.30	708.43	36,635.95	35,900.97	—	—	17.90	737.08
Dalton	13,636.08	13,468.26	—	43.74	5,119.08	—	25,841.45	19,367.54	—	43.51	6,430.40	—
Williamstown	67,069.82	65,117.82	—	—	—	1,952.00	58,521.99	58,521.99	—	—	—	—
Oxford	32,103.32	30,766.37	—	379.22	857.26	100.47	46,575.25	45,195.39	—	241.13	1,038.26	100.47
Lee	47,219.67	47,219.67	—	—	—	—	21,048.81	21,048.81	—	—	—	—
Medfield	16,644.21	16,569.21	—	75.00	—	—	19,719.59	19,644.59	—	75.00	—	—
Wrentham	6,884.82	6,604.66	—	—	264.69	15.47	76,175.66	75,873.25	—	—	286.94	15.47
Provincetown	12,936.16	12,789.39	—	—	146.77	—	19,203.17	19,116.11	—	—	87.06	—
Acushnet	49,674.98	49,674.98	—	—	—	—	21,996.57	21,978.10	—	—	—	18.47
Holden	51,876.85	51,019.76	—	—	—	\$57.09	38,307.51	37,348.20	—	—	—	959.31
Belchertown	10,358.30	10,054.29	—	—	—	304.01	7,977.43	7,644.57	—	175.00	—	157.86
Ayer	12,618.61	12,584.83	—	—	53.78	—	14,770.15	14,589.83	—	—	180.32	—
Weston	37,174.97	37,174.97	—	47.62	13,018.55	—	65,973.92	50,781.00	—	72.76	15,120.16	47.68
Scituate	39,504.41	39,456.73	—	—	—	47.68	117,109.95	117,062.27	—	—	—	—
Westford	31,650.98	31,540.72	—	—	110.26	—	37,218.61	37,175.81	—	—	42.80	—
Sharon	14,690.30	14,005.55	—	—	288.50	396.25	44,030.45	43,380.73	—	—	233.71	416.01
East Bridgewater	45,463.32	44,918.80	—	—	.02	544.50	35,461.75	34,917.23	—	—	.02	544.50
Warren	17,092.36	17,092.36	—	—	—	—	28,490.63	28,490.63	—	—	—	—
Rockport	32,111.74	31,470.96	—	—	640.78	—	42,947.77	42,635.00	—	—	312.77	—
Barre	28,888.24	28,687.28	—	—	200.96	—	22,929.98	21,629.15	—	—	1,300.83	—
Nantucket	10,342.99	10,197.31	—	—	—	145.68	25,070.35	24,883.67	—	—	—	186.68
Cohasset	48,692.19	48,387.14	—	—	305.05	—	82,916.41	82,511.97	—	5.51	387.85	11.08
East Longmeadow	2,520.53	1,045.78	—	22.17	1,398.58	54.00	10,215.82	7,942.98	—	24.25	2,055.95	192.64
Holbrook	26,478.86	25,897.72	—	—	564.04	17.10	60,889.85	60,139.44	—	—	733.31	17.10
West Bridgewater	9,079.48	9,079.48	—	—	—	—	27,033.36	27,033.36	—	—	—	—
Wayland	94,619.30	91,060.88	—	954.74	215.82	2,387.86	42,112.85	37,549.67	—	1,053.22	480.85	3,029.11
Bourne	148,080.37	147,280.20	—	—	—	800.17	64,407.18	63,563.82	—	—	—	843.36
Medway	10,590.14	10,590.14	—	—	—	—	15,943.21	15,943.21	—	—	—	—
North Brookfield	22,281.74	22,250.99	—	30.75	—	—	21,416.56	21,367.81	—	48.75	—	—
Bedford	15,975.73	13,760.60	—	1,063.66	1,151.47	—	12,777.37	9,700.70	—	1,282.41	1,794.26	—





TABLE VII. — *Cash Balances* — Continued.

Towns, (Population under 5,000)	CASH AT BEGINNING OF 1935					CASH AT END OF 1935						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Millis . . . . .	\$24,496.99	\$24,496.99	—	—	—	—	\$15,276.55	\$15,192.53	—	—	—	\$84.02
Yarmouth . . . . .	20,127.86	20,122.21	—	—	\$5.65	—	49,657.46	49,161.77	—	—	—	495.69
Marshfield . . . . .	32,929.12	32,702.11	—	—	—	\$227.01	69,994.34	69,767.33	—	—	—	\$227.01
Norfolk . . . . .	14,651.56	14,651.56	—	—	—	—	26,743.12	26,743.12	—	—	—	—
Ashburnham . . . . .	15,572.31	15,572.31	—	—	—	—	25,340.55	25,340.55	—	—	—	—
Chatham . . . . .	18,974.20	18,921.17	—	—	—	53.03	44,269.60	44,239.86	—	—	—	29.74
Dennis . . . . .	15,357.03	15,206.70	—	—	33.08	117.25	12,751.07	12,612.49	—	—	6.08	132.50
Georgetown . . . . .	32,932.04	31,732.41	—	—	819.63	380.00	19,195.90	17,830.63	—	—	920.27	445.00
Middleton . . . . .	17,536.23	16,073.70	—	—	588.03	874.50	27,515.87	26,417.55	—	—	182.46	915.86
Westminster . . . . .	35,509.69	34,762.87	—	—	—	746.82	16,098.41	16,098.41	—	—	—	—
Norfolk . . . . .	22,638.35	22,580.95	—	—	57.40	—	27,396.43	27,328.37	—	—	61.12	6.94
Townsend . . . . .	22,765.31	21,136.39	—	\$855.46	773.46	—	20,268.78	18,280.05	—	\$877.20	1,111.53	—
Stockbridge . . . . .	3,262.75	3,112.75	—	—	150.00	—	26,618.82	25,228.87	—	417.73	972.22	—
Sturbridge . . . . .	16,728.55	16,652.11	—	—	76.44	—	50,320.32	49,748.82	—	542.38	29.12	—
Millville . . . . .	13,676.15	13,557.95	—	—	—	118.20	19,091.47	18,973.27	—	—	—	118.20
Lynnfield . . . . .	7,457.38	7,453.88	—	3.50	—	—	10,757.04	10,757.04	—	—	—	—
Marion . . . . .	37,187.22	37,187.22	—	—	—	—	34,739.09	34,739.09	—	—	—	—
Williamsburg . . . . .	10,067.74	9,727.23	—	.10	340.41	—	20,574.14	20,197.56	—	.10	376.48	—
Tisbury . . . . .	21,690.35	21,606.50	—	—	15.00	68.85	32,151.30	32,082.45	—	—	—	68.85
Freetown . . . . .	2,861.64	2,792.40	—	69.24	—	—	11,014.69	11,007.57	—	7.12	—	—
Sheffield . . . . .	10,723.61	10,689.48	—	34.13	—	—	17,267.29	17,151.21	—	9.52	106.56	—
Nahant . . . . .	18,203.77	18,203.77	—	—	—	—	18,634.86	18,634.86	—	—	—	—
Mattapoisett . . . . .	9,609.40	9,609.40	—	—	—	—	8,214.25	8,214.25	—	—	—	—
Norwell . . . . .	2,941.09	2,925.05	—	16.04	—	—	12,603.89	12,587.83	—	16.06	—	—
Cheshire . . . . .	5,388.37	5,388.37	—	—	—	—	10,682.50	10,682.50	—	—	—	—
Oak Bluffs . . . . .	4,216.09	4,169.54	—	—	—	46.55	18,603.86	18,530.21	—	—	—	73.65
Sudbury . . . . .	30,894.98	28,307.99	—	114.46	2,472.53	—	34,905.08	33,884.88	—	146.65	873.55	—
Pembroke . . . . .	22,460.57	22,460.57	—	—	—	—	22,371.94	20,302.79	—	.30	2,068.85	—
Plainville . . . . .	10,642.26	10,642.26	—	—	—	—	16,738.33	16,738.33	—	—	—	—
Shelburne . . . . .	15,247.28	15,240.94	—	—	6.34	—	18,646.80	18,646.80	—	—	—	—
Newbury . . . . .	2,807.63	2,807.63	—	—	—	—	6,815.43	6,815.43	—	—	—	—
Lincoln . . . . .	63,591.42	62,279.80	—	—	1,311.62	—	70,465.59	69,077.80	—	—	1,137.79	250.00
Carver . . . . .	27,342.24	27,342.24	—	—	—	—	31,811.64	31,681.64	—	130.00	—	—
Sterling . . . . .	85,345.09	84,819.99	—	—	85.10	440.00	19,242.07	18,594.58	—	—	319.00	328.49
Colrain . . . . .	21,515.17	21,515.17	—	—	—	—	18,846.06	18,846.06	—	—	—	—
Buckland . . . . .	18,144.96	18,144.96	—	—	—	—	14,442.34	14,441.48	—	—	.86	—

Southwick	57,558.92	—	703.77	—	27,514.92	26,962.72	—	552.20	—
Littleton	25,287.54	—	204.66	293.08	28,777.93	27,481.94	548.99	303.32	443.68
Sandwich	13,241.00	—	—	—	15,959.04	15,959.04	—	—	—
Rowley	13,413.55	—	—	—	14,803.46	14,803.46	—	—	—
Essex	13,872.60	—	227.03	7,142.00	10,966.55	5,761.14	—	5,205.41	14.41
West Newbury	18,454.72	—	276.64	14.41	20,477.12	19,757.78	—	704.93	—
Lakeville	8,372.07	—	—	—	11,046.50	11,046.50	—	—	—
Orleans	17,544.51	—	—	—	16,579.47	16,579.47	—	—	—
Edgartown	37,554.14	—	—	25.25	19,505.37	19,480.12	—	—	25.25
Chester	26,198.68	—	—	80.00	49,286.41	49,286.41	—	—	—
Boylston	4,757.07	—	—	—	22,575.65	22,475.65	—	—	100.00
Huntington	6,198.81	31.11	191.28	—	14,776.37	14,565.31	28.76	182.30	—
Clarksburg	9,420.78	—	—	—	10,839.59	10,839.59	—	—	—
Tyngsborough	6,769.95	—	191.41	—	12,391.31	12,228.95	—	162.36	—
Brookfield	7,664.80	—	47.99	32.10	11,852.86	11,792.28	—	28.48	32.10
Dover	27,865.60	—	—	—	13,867.44	13,867.44	—	—	—
Erving	23,174.61	—	—	323.55	27,267.87	26,944.32	—	—	323.55
Russell	15,809.67	—	—	72.00	17,557.76	17,435.76	—	—	122.00
Mendon	1,114.66	—	—	—	3,521.13	3,521.13	—	—	—
West Brookfield	20,765.25	—	18.52	—	16,495.51	16,484.69	—	10.82	—
Lancaster	4,980.70	1.07	130.58	—	21,982.50	21,930.40	17.56	34.54	—
Rochester	9,427.23	—	—	—	16,600.03	16,609.03	—	—	—
Wenham	10,729.56	—	—	—	15,252.15	13,252.15	—	801.84	—
Stow	8,586.25	—	831.67	—	8,810.96	8,009.12	—	—	—
Sunderland	6,358.48	—	—	—	9,814.38	9,814.38	—	—	—
Berkley	1,134.91	—	—	—	1,202.27	1,202.27	—	—	—
Hinsdale	2,510.76	—	—	—	3,701.11	3,701.11	—	—	—
West Stockbridge	2,795.38	27.56	—	—	5,497.46	5,461.18	36.28	—	—
Whately	5,710.92	—	—	—	5,896.48	5,896.48	—	—	—
Topsfield	13,755.34	—	—	—	12,569.32	12,569.32	—	428.28	—
Berlin	2,276.13	311.08	526.30	—	9,643.38	8,712.53	502.57	24.52	—
Hubbardston	845.58	—	21.54	—	11,374.13	11,349.61	—	—	—
Gill	4,433.00	—	—	—	12,183.74	12,183.74	—	—	—
Sherborn	2,163.49	—	—	—	4,089.08	4,062.43	—	26.65	—
Barnardston	7,041.74	—	1,416.81	—	9,671.35	8,590.70	—	1,080.65	—
Ashby	4,841.61	—	—	1.10	11,891.49	11,889.64	.75	—	1.10
Granby	4,127.05	1,050.68	150.98	—	9,593.42	8,823.45	725.92	44.05	—
Southampton	5,173.40	—	270.91	—	7,320.86	7,076.81	—	244.05	—
Conway	668.02	—	—	—	6,509.82	6,509.82	—	—	—
Harvard	12,823.41	\$72.47	675.79	—	20,809.07	19,572.86	\$30.52	870.89	334.80
Wellfleet	485.92	—	—	—	11,098.89	9,471.58	1,627.31	—	—
East Brookfield	6,185.48	—	15.48	—	7,835.23	7,835.15	—	—	18.08
Charlemont	16,439.88	—	—	—	15,645.45	15,645.45	—	—	—
New Marlborough	11,392.19	—	—	—	24,500.63	24,500.63	—	—	—

TABLE VII. — *Cash Balances* — Concluded.

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1935					CASH AT END OF 1935						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Ashfield	\$13,757.64	\$13,757.64	—	—	—	—	\$21,817.59	\$21,817.59	—	—	—	—
Brimfield	5,862.55	5,362.61	—	—	—	—	5,277.46	5,277.46	—	\$ .20	—	—
Hamden	4,756.72	4,756.72	—	—	—	—	2,413.43	2,413.43	—	—	—	—
Royalston	11,492.75	10,649.59	—	\$843.16	—	—	11,166.65	10,441.81	—	724.84	—	—
Halifax	4,022.37	4,022.37	—	—	—	—	10,049.01	10,049.01	—	—	—	—
Bolton	2,551.02	2,468.94	—	—	82.08	—	6,703.92	6,691.13	—	—	—	—
Paxton	40,637.59	19,722.87	—	700.00	20,063.97	\$150.75	8,106.71	7,780.89	—	150.00	—	—
Boxford	9,010.10	9,010.10	—	—	—	—	7,581.41	7,581.41	—	—	—	—
Leverett	6,727.40	6,725.77	—	1.63	—	—	8,885.27	8,883.64	—	1.63	—	—
Becket	827.98	614.39	—	205.89	7.70	—	8,290.38	7,931.68	—	355.00	3.70	—
Petersham	9,942.12	9,704.72	—	99.94	137.46	—	13,753.16	13,689.20	—	—	63.96	—
Brewster	10.11	10.11	—	—	—	—	3,667.84	3,571.24	—	—	—	96.60
Princeton	22,570.86	22,570.86	—	—	—	—	31,125.62	31,111.18	—	14.44	—	—
Granville	8,348.12	8,348.12	—	—	256.80	—	11,558.75	11,425.70	—	—	133.05	—
Carlisle	5,351.13	5,144.02	—	—	139.53	67.58	9,453.67	8,639.96	—	500.00	246.13	67.58
Richmond	14,334.66	14,334.66	—	—	—	—	19,198.79	19,198.79	—	—	—	—
Cummington	7,836.56	7,836.56	—	—	—	—	10,729.66	10,729.66	—	—	—	—
Eastham	17,924.18	17,924.18	—	—	—	—	26,000.99	26,000.99	—	—	—	—
Egremont	7,328.88	7,328.88	—	—	—	—	5,286.47	5,286.47	—	—	—	—
Warwick	4,867.49	3,295.74	—	—	1,571.75	—	6,496.36	4,746.26	—	13.94	1,736.16	—
Plympton	11,043.26	11,043.26	—	—	—	—	4,940.70	4,940.70	—	—	—	—
Truro	5,244.15	4,962.38	—	268.47	13.30	—	7,957.88	7,668.56	—	255.26	34.06	—
Worthington	11,530.81	11,485.78	—	—	45.03	—	12,592.72	12,592.69	—	—	.03	—
Pelham	2,991.28	2,991.28	—	—	—	—	3,650.38	3,578.38	—	72.00	—	—
Enfield	3,388.85	3,237.34	—	150.91	.60	—	4,943.92	4,804.33	—	117.79	21.80	—
Sandisfield	2,966.42	2,966.42	—	—	—	—	2,809.29	2,809.29	—	—	—	—
Blandford	4,880.71	4,868.09	—	—	12.62	—	8,825.15	8,769.19	—	—	55.96	—
Cheserfield	8,743.77	8,517.55	—	14.51	211.71	—	7,517.68	7,478.30	—	6.43	32.95	—
New Salem	12,782.44	12,782.44	—	—	—	—	17,713.57	17,713.57	—	—	—	—
Oakham	111.42	—	—	—	111.42	—	5,238.07	5,156.03	—	—	82.04	—
New Braintree	3,028.90	2,896.58	—	132.32	—	—	7,183.84	7,053.44	—	130.40	—	—
Phillipston	4,744.73	4,661.33	—	—	83.40	—	5,027.26	4,818.11	—	—	209.15	—
Dunstable	4,165.58	3,750.45	—	5.48	409.65	—	5,266.41	4,829.67	—	8.18	428.56	—
Otis	5,168.24	5,168.24	—	—	—	—	6,382.32	6,382.32	—	—	—	—
Windsor	8,142.79	8,050.33	—	92.46	—	—	10,335.60	10,253.64	—	81.96	—	—
Windsor	2,045.54	2,045.54	—	—	—	—	6,104.94	6,104.94	—	—	—	—







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BY CITIES AND TOWNS

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TABLE III.	Receipts from Commercial Revenue.
TABLE IV.	Detail of Departmental Earnings.
TABLE V.	Interest Receipts.
TABLE VI.	Summary of Revenue Receipts.
TABLE VII.	Maintenance of Departments.
TABLE VIII.	Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.

CITIES.	Table I	Table II	Table III	Table IV	Table V	Table VI
	Pages	Pages	Pages	Pages	Pages	Pages
ATTLEBORO . . . . .	22,23	30,31	32,33	34-42	43	44
BEVERLY . . . . .	18,19	30,31	32,33	34-42	43	44
BOSTON . . . . .	4,5	30,31	32,33	34-42	43	44
BROCKTON . . . . .	10,11	30,31	32,33	34-42	43	44
CAMBRIDGE . . . . .	6,7	30,31	32,33	34-42	43	44
CHELSEA . . . . .	14,15	30,31	32,33	34-42	43	44
CHICOPEE . . . . .	16,17	30,31	32,33	34-42	43	44
EVERETT . . . . .	14,15	30,31	32,33	34-42	43	44
FALL RIVER . . . . .	6,7	30,31	32,33	34-42	43	44
FITCHBURG . . . . .	16,17	30,31	32,33	34-42	43	44
GARDNER . . . . .	22,23	30,31	32,33	34-42	43	44
GLOUCESTER . . . . .	20,21	30,31	32,33	34-42	43	44
HAVERHILL . . . . .	12,13	30,31	32,33	34-42	43	44
HOLYOKE . . . . .	12,13	30,31	32,33	34-42	43	44
LAWRENCE . . . . .	10,11	30,31	32,33	34-42	43	44
LEOMINSTER . . . . .	20,21	30,31	32,33	34-42	43	44
LOWELL . . . . .	8,9	30,31	32,33	34-42	43	44
LYNN . . . . .	8,9	30,31	32,33	34-42	43	44
MALDEN . . . . .	12,13	30,31	32,33	34-42	43	44
MARLBOROUGH . . . . .	24,25	30,31	32,33	34-42	43	44
MEDFORD . . . . .	12,13	30,31	32,33	34-42	43	44
MELROSE . . . . .	18,19	30,31	32,33	34-42	43	44
NEW BEDFORD . . . . .	8,9	30,31	32,33	34-42	43	44
NEWBURYPORT . . . . .	24,25	30,31	32,33	34-42	43	44
NEWTON . . . . .	10,11	30,31	32,33	34-42	43	44
NORTH ADAMS . . . . .	20,21	30,31	32,33	34-42	43	44
NORTHAMPTON . . . . .	18,19	30,31	32,33	34-42	43	44
PEABODY . . . . .	20,21	30,31	32,33	34-42	43	44
PITTSFIELD . . . . .	14,15	30,31	32,33	34-42	43	44
QUINCY . . . . .	10,11	30,31	32,33	34-42	43	44
REVERE . . . . .	18,19	30,31	32,33	34-42	43	44
SALEM . . . . .	14,15	30,31	32,33	34-42	43	44
SOMERVILLE . . . . .	8,9	30,31	32,33	34-42	43	44
SPRINGFIELD . . . . .	6,7	30,31	32,33	34-42	43	44
TAUNTON . . . . .	16,17	30,31	32,33	34-42	43	44
WALTHAM . . . . .	16,17	30,31	32,33	34-42	43	44
WESTFIELD . . . . .	22,23	30,31	32,33	34-42	43	44
WOBURN . . . . .	22,23	30,31	32,33	34-42	43	44
WORCESTER . . . . .	6,7	30,31	32,33	34-42	43	44



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TABLE IX.	Summary of Maintenance.
TABLE X.	Interest Payments.
TABLE XI.	Outstanding Indebtedness Classified by Character of Obligation — 1935
TABLE XII.	Relation of Indebtedness to Valuation — 1935.
TABLE XIII.	Debt Transactions for 1935 Classified by Character of Obligation.
TABLE XIV.	Sinking and Loan Fund Payments to the State — 1935
TABLE XV.	Method of Meeting Debt Requirements from Taxation — 1935
TABLE XVI.	Cash Balances.

Table VII	Table VIII	Table IX	Table X	Table XI	Table XII	Table XIII	Table XIV	Table XV	Table XVI
Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages
46-64	65	66,67	68	70	71 (line 36)	72	73	74	76
46-64	65	66,67	68	70	71 (line 37)	72	73	74	76
46-64	65	66,67	68	70	71 (line 1)	72	73	74	76
46-64	65	66,67	68	70	71 (line 31)	72	73	74	76
46-64	65	66,67	68	70	71 (line 12)	72	73	74	76
46-64	65	66,67	68	70	71 (line 22)	72	73	74	76
46-64	65	66,67	68	70	71 (line 29)	72	73	74	76
46-64	65	66,67	68	70	71 (line 35)	72	73	74	76
46-64	65	66,67	68	70	71 (line 4)	72	73	74	76
46-64	65	66,67	68	70	71 (line 21)	72	73	74	76
46-64	65	66,67	68	70	71 (line 38)	72	73	74	76
46-64	65	66,67	68	70	71 (line 8)	72	73	74	76
46-64	65	66,67	68	70	71 (line 34)	72	73	74	76
46-64	65	66,67	68	70	71 (line 28)	72	73	74	76
46-64	65	66,67	68	70	71 (line 27)	72	73	74	76
46-64	65	66,67	68	70	71 (line 7)	72	73	74	76
46-64	65	66,67	68	70	71 (line 17)	72	73	74	76
46-64	65	66,67	68	70	71 (line 13)	72	73	74	76
46-64	65	66,67	68	70	71 (line 26)	72	73	74	76
46-64	65	66,67	68	70	71 (line 25)	72	73	74	76
46-64	65	66,67	68	70	71 (line 16)	72	73	74	76
46-64	65	66,67	68	70	71 (line 32)	72	73	74	76
46-64	65	66,67	68	70	71 (line 2)	72	73	74	76
46-64	65	66,67	68	70	71 (line 5)	72	73	74	76
46-64	65	66,67	68	70	71 (line 18)	72	73	74	76
46-64	65	66,67	68	70	71 (line 24)	72	73	74	76
46-64	65	66,67	68	70	71 (line 39)	72	73	74	76
46-64	65	66,67	68	70	71 (line 15)	72	73	74	76
46-64	65	66,67	68	70	71 (line 23)	72	73	74	76
46-64	65	66,67	68	70	71 (line 19)	72	73	74	76
46-64	65	66,67	68	70	71 (line 20)	72	73	74	76
46-64	65	66,67	68	70	71 (line 33)	72	73	74	76
46-64	65	66,67	68	70	71 (line 30)	72	73	74	76
46-64	65	66,67	68	70	71 (line 3)	72	73	74	76
46-64	65	66,67	68	70	71 (line 9)	72	73	74	76
46-64	65	66,67	68	70	71 (line 10)	72	73	74	76
46-64	65	66,67	68	70	71 (line 11)	72	73	74	76
46-64	65	66,67	68	70	71 (line 6)	72	73	74	76
46-64	65	66,67	68	70	71 (line 14)	72	73	74	76

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The statistical presentations for the towns include the following tables:

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 TABLE V. Sinking and Loan Fund Payments to the State — 1935.  
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TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Abington . . . . .	120, 121	131	132 (line 42)	135	136	137	141
Acton . . . . .	170, 171	266	271 (line 114)	273	278	279	285
Acushnet . . . . .	152, 153	266	271 (line 119)	272	278	279	284
Adams . . . . .	92, 93	130	132 (line 7)	134	136	137	140
Agawam . . . . .	110, 111	131	132 (line 34)	135	136	137	141
Alford . . . . .	254, 255	269	—	277	278	281	289
Amesbury . . . . .	98, 99	130	132 (line 41)	134	136	137	140
Aniherst . . . . .	118, 119	131	133 (line 73)	135	136	137	141
Andover . . . . .	98, 99	130	132 (line 22)	134	136	137	140
Arlington . . . . .	82, 83	130	132 (line 53)	134	136	136	140
Ashtburnham . . . . .	188, 189	267	271 (line 151)	274	278	280	286
Ashby . . . . .	220, 221	268	271 (line 102)	275	278	280	287
Ashfield . . . . .	226, 227	268	—	276	278	281	288
Ashland . . . . .	174, 175	266	270 (line 28)	273	278	279	285
Athol . . . . .	96, 97	130	132 (line 48)	134	136	137	140
Auburn . . . . .	116, 117	131	132 (line 9)	135	136	137	141
Avon . . . . .	178, 179	267	271 (line 112)	273	278	279	285
Ayer . . . . .	154, 155	266	270 (line 55)	272	278	279	284
Barnstable . . . . .	104, 105	131	133 (line 85)	135	136	137	141
Barre . . . . .	158, 159	266	—	272	278	279	284
Becket . . . . .	230, 231	268	271 (line 154)	276	278	281	288
Bedford . . . . .	162, 163	266	270 (line 32)	273	278	279	284
Belchertown . . . . .	154, 155	266	270 (line 71)	272	278	279	284
Bellingham . . . . .	164, 165	266	271 (line 81)	273	278	279	285
Belmont . . . . .	82, 83	130	132 (line 36)	134	136	136	140
Berkley . . . . .	216, 217	268	271 (line 127)	275	278	280	287
Berlin . . . . .	218, 219	268	—	275	278	280	287
Bernardston . . . . .	220, 221	268	—	275	278	281	287
Billerica . . . . .	112, 113	131	132 (line 56)	135	136	137	141
Blackstone . . . . .	146, 147	266	270 (line 73)	272	278	279	284
Blandford . . . . .	238, 239	268	270 (line 27)	276	278	281	288
Bolton . . . . .	228, 229	268	271 (line 141)	276	278	281	288
Bourne . . . . .	162, 163	266	271 (line 111)	273	278	279	284
Boxborough . . . . .	244, 245	269	—	277	278	281	289
Boxford . . . . .	228, 229	268	271 (line 138)	276	278	281	288
Boyleston . . . . .	208, 209	267	271 (line 11)	275	278	280	287
Braintree . . . . .	84, 85	130	132 (line 8)	134	136	136	140
Brewster . . . . .	230, 231	268	271 (line 153)	276	278	281	288
Bridgewater . . . . .	192, 193	130	132 (line 1)	135	136	137	141
Brimfield . . . . .	226, 227	268	—	276	278	281	288
Brookfield . . . . .	210, 211	268	270 (line 46)	275	278	280	287
Brookline . . . . .	80, 81	130	133 (line 70)	134	136	136	140
Buckland . . . . .	202, 203	267	—	275	278	280	286
Burlington . . . . .	184, 185	267	271 (line 107)	274	278	280	285
Canton . . . . .	116, 117	131	133 (line 71)	135	136	137	141
Carlisle . . . . .	232, 233	268	—	276	278	281	288
Carver . . . . .	202, 203	267	271 (line 148)	275	278	280	286
Charlemont . . . . .	224, 225	268	—	276	278	281	287
Charlton . . . . .	178, 179	267	270 (line 63)	273	278	279	285
Chatham . . . . .	188, 189	267	271 (line 93)	274	278	280	286
Chelmsford . . . . .	106, 107	131	133 (line 77)	135	136	137	141
Cheshire . . . . .	198, 199	267	270 (line 58)	274	278	280	286
Chester . . . . .	208, 209	267	270 (line 15)	275	278	280	287
Chesterfield . . . . .	238, 239	268	—	276	278	281	288
Chilmark . . . . .	250, 251	269	—	277	278	281	289
Clarksburg . . . . .	210, 211	268	271 (line 116)	275	278	280	287
Clinton . . . . .	94, 95	130	133 (line 78)	134	136	137	140
Cohasset . . . . .	158, 159	266	271 (line 83)	272	278	279	284
Colrain . . . . .	202, 203	267	—	275	278	281	286
Concord . . . . .	106, 107	131	132 (line 2)	135	136	137	141
Conway . . . . .	222, 223	268	—	275	278	280	287
Cummington . . . . .	234, 235	268	—	276	278	281	288
Dalton . . . . .	148, 149	266	270 (line 59)	272	278	279	284
Dana . . . . .	246, 247	269	—	277	278	281	289
Danvers . . . . .	90, 91	130	132 (line 4)	134	136	137	140
Dartmouth . . . . .	100, 101	130	132 (line 14)	135	136	137	140
Dedham . . . . .	88, 89	130	132 (line 63)	134	136	136	140
Deerfield . . . . .	166, 167	266	270 (line 16)	273	278	279	285
Dennis . . . . .	188, 189	267	271 (line 77)	274	278	280	286
Dighton . . . . .	164, 165	266	270 (line 49)	273	278	279	285
Douglas . . . . .	176, 177	266	271 (line 122)	273	278	279	285
Dover . . . . .	210, 211	268	271 (line 76)	275	278	280	287

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Dracut . . . . .	116, 117	131	132 (line 40)	135	136	137	141
Dudley . . . . .	146, 147	266	270 (line 26)	272	278	279	284
Eastable . . . . .	242, 243	269	270 (line 69)	277	278	281	288
Duxbury . . . . .	180, 181	267	271 (line 100)	273	278	279	285
East Bridgewater . . . . .	156, 157	266	271 (line 96)	272	278	279	284
East Brookfield . . . . .	224, 225	268	—	276	278	280	287
Eastham . . . . .	234, 235	268	—	276	278	281	288
Easthampton . . . . .	98, 99	130	133 (line 79)	134	136	137	140
East Longmeadow . . . . .	160, 161	266	271 (line 101)	272	278	279	284
Easton . . . . .	122, 123	131	132 (line 50)	135	136	137	141
Edgartown . . . . .	208, 209	267	270 (line 60)	275	278	280	287
Egremont . . . . .	234, 235	268	—	276	278	281	288
Enfield . . . . .	238, 239	268	—	276	278	281	288
Erving . . . . .	212, 213	268	—	275	278	281	287
Essex . . . . .	206, 207	267	270 (line 66)	275	278	280	287
Fairhaven . . . . .	94, 95	130	132 (line 49)	134	136	137	140
Falmouth . . . . .	114, 115	131	132 (line 64)	135	136	137	141
Florida . . . . .	244, 245	269	—	277	278	281	289
Foxborough . . . . .	120, 121	131	132 (line 37)	135	136	137	141
Framingham . . . . .	82, 83	130	132 (line 11)	134	136	136	140
Franklin . . . . .	108, 109	131	132 (line 20)	135	136	137	141
Freetown . . . . .	194, 195	267	—	274	278	281	286
Gay Head . . . . .	256, 257	269	270 (line 47)	277	278	281	289
Georgetown . . . . .	188, 189	267	270 (line 10)	274	278	280	286
Gill . . . . .	220, 221	268	271 (line 147)	275	278	280	287
Goshen . . . . .	250, 251	269	—	277	278	281	289
Gosnold . . . . .	258, 259	269	271 (line 128)	277	278	281	289
Grafton . . . . .	106, 107	131	133 (line 83)	135	136	137	141
Granby . . . . .	222, 223	268	—	275	278	281	287
Granville . . . . .	232, 233	268	271 (line 98)	276	278	281	288
Great Barrington . . . . .	118, 119	131	133 (line 86)	135	136	137	141
Greenfield . . . . .	86, 87	130	132 (line 62)	134	136	136	140
Greenwich . . . . .	254, 255	269	—	277	278	281	289
Groton . . . . .	172, 173	266	271 (line 94)	273	278	279	285
Groveland . . . . .	182, 183	267	271 (line 80)	273	278	279	285
Hadley . . . . .	168, 169	266	271 (line 121)	273	278	279	285
Halifax . . . . .	228, 229	268	271 (line 136)	276	278	281	288
Hamilton . . . . .	180, 181	267	270 (line 61)	273	278	279	285
Hampden . . . . .	226, 227	268	271 (line 115)	276	278	280	288
Hancock . . . . .	242, 243	269	—	277	278	281	288
Hanover . . . . .	168, 169	266	270 (line 3)	273	278	279	285
Hanson . . . . .	174, 175	266	270 (line 36)	273	278	279	285
Hardwick . . . . .	178, 179	267	271 (line 91)	273	278	279	285
Harvard . . . . .	222, 223	268	—	275	278	281	287
Harwich . . . . .	178, 179	267	—	273	278	281	285
Hatfield . . . . .	174, 175	266	270 (line 74)	273	278	279	285
Hawley . . . . .	248, 249	269	—	277	278	281	289
Heath . . . . .	246, 247	269	—	277	278	281	289
Hingham . . . . .	110, 111	131	133 (line 80)	135	136	137	141
Hinsdale . . . . .	216, 217	268	—	275	278	280	287
Holbrook . . . . .	160, 161	266	270 (line 24)	272	278	279	284
Holden . . . . .	152, 153	266	270 (line 34)	272	278	279	284
Holland . . . . .	256, 257	269	—	277	278	281	289
Holliston . . . . .	166, 167	266	271 (line 95)	273	278	279	285
Hopedale . . . . .	164, 165	266	270 (line 64)	273	278	279	285
Hopkinton . . . . .	170, 171	266	270 (line 30)	273	278	279	285
Hubbardston . . . . .	218, 219	268	—	275	278	280	287
Hudson . . . . .	102, 103	131	132 (line 13)	135	136	137	141
Hull . . . . .	170, 171	266	271 (line 120)	273	278	279	285
Huntington . . . . .	208, 209	267	270 (line 62)	275	278	280	287
Ipswich . . . . .	118, 119	131	132 (line 31)	135	136	137	141
Kingston . . . . .	168, 169	266	271 (line 135)	273	278	279	285
Lakeville . . . . .	206, 207	267	—	275	278	281	287
Lancaster . . . . .	172, 173	266	271 (line 139)	273	278	279	285
Lanesborough . . . . .	214, 215	268	271 (line 150)	275	278	280	287
Lee . . . . .	150, 151	266	271 (line 130)	272	278	279	284
Leicester . . . . .	146, 147	266	271 (line 79)	272	278	279	284
Lenox . . . . .	170, 171	266	271 (line 88)	273	278	279	285
Leverett . . . . .	230, 231	268	—	276	278	281	288
Lexington . . . . .	96, 97	130	132 (line 28)	134	136	137	140
Leyden . . . . .	252, 253	269	271 (line 87)	277	278	281	289
Lincoln . . . . .	200, 201	267	—	274	278	281	286
Littleton . . . . .	204, 205	267	271 (line 89)	275	278	280	287
Lonsmeadow . . . . .	124, 125	131	132 (line 46)	135	136	137	141
Ludlow . . . . .	102, 103	131	132 (line 39)	135	136	137	141
Lunenburg . . . . .	184, 185	267	—	274	278	280	285
Lynnfield . . . . .	192, 193	267	271 (line 146)	274	278	280	286
Manchester . . . . .	174, 175	266	271 (line 86)	273	278	279	285
Mansfield . . . . .	114, 115	131	132 (line 65)	135	136	137	141
Marblehead . . . . .	100, 101	130	132 (line 3)	134	136	137	140
Marion . . . . .	194, 195	267	271 (line 144)	274	278	280	286

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Mattapoisett . . .	196, 197	267	271 (line 90)	274	278	280	286
Maynard . . .	112, 113	131	132 (line 16)	135	136	137	141
Medfield . . .	150, 151	266	270 (line 7)	272	278	279	284
Medway . . .	162, 163	266	270 (line 50)	273	278	279	284
Mendon . . .	212, 213	268	—	275	278	280	287
Merrimac . . .	182, 183	267	271 (line 109)	273	278	279	285
Methuen . . .	84, 85	130	132 (line 12)	134	136	136	140
Middleborough . . .	102, 103	130	132 (line 55)	135	136	137	141
Middlefield . . .	254, 255	269	—	277	278	281	289
Middleton . . .	190, 191	267	271 (line 125)	274	278	280	286
Milford . . .	90, 91	130	132 (line 43)	134	136	136	140
Millbury . . .	112, 113	131	133 (line 84)	135	136	137	141
Millis . . .	186, 187	267	270 (line 29)	274	278	280	286
Millville . . .	192, 193	267	271 (line 110)	274	278	280	286
Milton . . .	84, 85	130	132 (line 18)	134	136	136	140
Monroe . . .	252, 253	269	270 (line 23)	277	278	281	289
Monson . . .	122, 123	131	132 (line 59)	135	136	137	141
Montague . . .	104, 105	131	133 (line 72)	135	136	137	141
Monterey . . .	248, 249	269	—	277	278	281	289
Montgomery . . .	256, 257	269	—	277	278	281	289
Mount Washington . . .	258, 259	269	—	277	278	281	289
Nahant . . .	196, 197	267	270 (line 54)	274	278	280	286
Nantucket . . .	158, 159	266	270 (line 42)	272	278	279	284
Natick . . .	90, 91	130	132 (line 38)	134	136	136	140
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Newbury . . .	200, 201	267	271 (line 117)	274	278	280	286
New Marlborough . . .	224, 225	268	270 (line 52)	276	278	280	287
New Salem . . .	240, 241	268	—	276	278	281	288
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North Andover . . .	110, 111	131	133 (line 76)	135	136	137	141
North Attleborough . . .	100, 101	130	133 (line 75)	134	136	137	140
Northborough . . .	176, 177	266	270 (line 22)	273	278	279	285
Northbridge . . .	96, 97	130	132 (line 30)	134	136	137	140
North Brookfield . . .	162, 163	266	—	273	278	279	284
Northfield . . .	190, 191	267	271 (line 132)	274	278	280	286
North Reading . . .	180, 181	267	270 (line 9)	273	278	279	285
Norton . . .	166, 167	266	270 (line 19)	273	278	279	285
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Phillipston . . .	240, 241	268	271 (line 126)	276	278	281	288
Plainfield . . .	248, 249	269	—	277	278	281	289
Plainville . . .	200, 201	267	271 (line 124)	274	278	280	286
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Plympton . . .	236, 237	268	270 (line 25)	276	278	281	288
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Provincetown . . .	152, 153	266	270 (line 67)	272	278	279	284
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Raynham . . .	182, 183	267	270 (line 57)	273	278	279	285
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Rehoboth . . .	168, 169	266	271 (line 99)	273	278	279	285
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Rochester . . .	214, 215	268	—	275	278	281	287
Rockland . . .	104, 105	131	132 (line 51)	135	136	137	141
Rockport . . .	158, 159	266	270 (line 40)	272	278	279	284
Rowe . . .	250, 251	269	—	277	278	281	289
Rowley . . .	201, 205	267	271 (line 105)	275	278	280	287
Royalston . . .	226, 227	268	—	276	278	281	288
Russell . . .	212, 213	268	270 (line 37)	275	278	280	287
Rutland . . .	176, 177	266	271 (line 82)	273	278	279	285
Salisbury . . .	130, 181	267	271 (line 149)	273	278	279	285
Sandisfield . . .	238, 239	268	—	276	278	281	288
Sandwich . . .	204, 205	267	271 (line 78)	275	278	280	287
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Sheffield . . . . .	196, 197	267	271 (line 85)	274	278	281	286
Shelburne . . . . .	200, 201	267	271 (line 133)	274	278	280	286
Sherborn . . . . .	220, 221	268	—	275	278	280	287
Shirley . . . . .	172, 173	266	271 (line 104)	273	278	279	285
Shrewsbury . . . . .	110, 111	131	132 (line 27)	135	136	137	141
Shutesbury . . . . .	254, 255	269	—	277	278	281	289
Somerset . . . . .	122, 123	131	132 (line 10)	135	136	137	141
Southampton . . . . .	222, 223	268	270 (line 14)	275	278	280	287
Southborough . . . . .	184, 185	267	270 (line 1)	274	278	280	285
Southbridge . . . . .	88, 89	130	133 (line 82)	134	136	136	140
South Hadley . . . . .	112, 113	131	132 (line 32)	135	136	137	141
Southwick . . . . .	204, 205	267	270 (line 12)	275	278	280	287
Spencer . . . . .	116, 117	131	132 (line 44)	135	136	137	141
Sterling . . . . .	202, 203	267	270 (line 17)	275	278	280	286
Stockbridge . . . . .	192, 193	267	271 (line 108)	274	278	280	286
Stoneham . . . . .	94, 95	130	132 (line 54)	134	136	137	140
Stoughton . . . . .	104, 105	131	132 (line 19)	135	136	137	141
Stow . . . . .	214, 215	268	—	275	278	281	287
Sturbridge . . . . .	192, 193	267	270 (line 8)	274	278	280	286
Sudbury . . . . .	198, 199	267	270 (line 41)	274	278	280	286
Sunderland . . . . .	216, 217	268	270 (line 53)	275	278	280	287
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Swansea . . . . .	148, 149	266	270 (line 70)	272	278	279	284
Templeton . . . . .	148, 149	266	270 (line 45)	272	278	279	284
Tewksbury . . . . .	114, 115	131	132 (line 66)	135	136	137	141
Tisbury . . . . .	194, 195	267	270 (line 51)	274	278	280	286
Tolland . . . . .	258, 259	269	—	277	278	281	289
Topsfield . . . . .	218, 219	268	270 (line 43)	275	278	280	287
Townsend . . . . .	190, 191	267	270 (line 11)	274	278	280	286
Truro . . . . .	236, 237	268	270 (line 75)	276	278	281	288
Tyngsborough . . . . .	210, 211	268	271 (line 123)	275	278	280	287
Tyringham . . . . .	252, 253	269	271 (line 140)	277	278	281	289
Upton . . . . .	182, 183	267	—	273	278	279	285
Uxbridge . . . . .	118, 119	131	132 (line 52)	135	136	137	141
Wakefield . . . . .	86, 87	130	132 (line 17)	134	136	136	140
Wales . . . . .	246, 247	269	—	277	278	281	289
Walpole . . . . .	108, 109	131	132 (line 25)	135	136	137	141
Ware . . . . .	106, 107	131	132 (line 61)	135	136	137	141
Wareham . . . . .	120, 121	131	133 (line 81)	135	136	137	141
Warren . . . . .	156, 157	266	270 (line 33)	272	278	279	284
Warwick . . . . .	234, 235	268	271 (line 84)	276	278	281	288
Washington . . . . .	252, 253	269	—	277	278	281	289
Watertown . . . . .	82, 83	130	132 (line 26)	134	136	136	140
Wayland . . . . .	160, 161	266	270 (line 44)	272	278	279	284
Webster . . . . .	90, 91	130	132 (line 23)	134	136	137	140
Wellesley . . . . .	92, 93	130	132 (line 24)	134	136	137	140
Wellfleet . . . . .	224, 225	268	271 (line 145)	276	278	280	287
Wendell . . . . .	244, 245	269	—	277	278	281	289
Wenham . . . . .	214, 215	268	271 (line 131)	275	278	280	287
Westborough . . . . .	120, 121	131	133 (line 87)	135	136	137	141
West Boylston . . . . .	184, 185	267	270 (line 56)	274	278	280	285
West Bridgewater . . . . .	160, 161	266	271 (line 106)	272	278	279	284
West Brookfield . . . . .	212, 213	268	271 (line 92)	275	278	280	287
Westford . . . . .	156, 157	266	270 (line 72)	272	278	279	284
Westhampton . . . . .	244, 245	269	—	277	278	281	289
Westminster . . . . .	190, 191	267	270 (line 48)	274	278	280	286
West Newbury . . . . .	206, 207	267	271 (line 143)	275	278	280	287
Weston . . . . .	154, 155	266	270 (line 20)	272	278	279	284
Westport . . . . .	148, 149	266	271 (line 129)	272	278	279	284
West Springfield . . . . .	86, 87	130	132 (line 6)	134	136	136	140
West Stockbridge . . . . .	216, 217	268	271 (line 97)	275	278	280	287
West Tisbury . . . . .	250, 251	269	—	277	278	281	289
Westwood . . . . .	172, 173	266	—	273	278	279	285
Weymouth . . . . .	84, 85	130	132 (line 58)	134	136	136	140
Whately . . . . .	218, 219	268	—	275	278	280	287
Whitman . . . . .	108, 109	131	132 (line 57)	135	136	137	141
Wilbraham . . . . .	166, 167	266	270 (line 35)	273	278	279	285
Williamsburg . . . . .	194, 195	267	270 (line 65)	274	278	280	286
Williamstown . . . . .	150, 151	266	271 (line 103)	272	278	279	284
Wilmington . . . . .	146, 147	266	270 (line 5)	272	278	279	284
Winchendon . . . . .	114, 115	131	132 (line 21)	135	136	137	141
Winchester . . . . .	92, 93	130	132 (line 29)	134	136	137	140
Windsor . . . . .	242, 243	269	—	277	278	281	288
Winthrop . . . . .	86, 87	130	133 (line 69)	134	136	136	140
Worthington . . . . .	236, 237	268	—	276	278	281	288
Wrentham . . . . .	152, 153	266	270 (line 39)	272	278	279	284
Yarmouth . . . . .	186, 187	267	270 (line 18)	274	278	280	286

